

SCHEDULE A

**FINAL ANNUAL BUDGET AND SUPPORTING
DOCUMENTATION FOR INXUBA YETHEMBA
LOCAL MUNICIPALITY**



**FINAL ANNUAL BUDGET OF
INXUBA YETHEMBA LOCAL MUNICIPALITY**



**2017/18 TO 2019/20
MEDIUM TERM REVENUE AND
EXPENDITURE FRAMEWORK**

INXUBA YETHEMBA LOCAL MUNICIPALITY
BUDGET AND TREASURY DIRECTORATE



A-SCHEDULE



INXUBA YETHEMBA LOCAL MUNICIPALITY
BUDGET AND TREASURY DIRECTORATE



COUNCIL RESOLUTION



INXUBA YETHEMBA

**UMASIPALA WASEKHAYA / PLAASLIKE
MUNISIPALITEIT / LOCAL MUNICIPALITY**

P O Box 24

CRADOCK

5880

TEL : +27(0)48 801 5032

1300

FAX : +27(0)48 881 1421

1310

Email : sisanda@iym.co.za



P O Box 55

MIDDELBURG

5900

TEL : +27(0)49 802

FAX : +27(0)49 842

Email zelda@iym.co.za

"A coherent developmental municipality putting people first and providing a better life for all its citizens"

12 June 2017

TO WHOM IT MAY CONCERN

At their meeting held on 30 May 2017, Council took the following resolution:

17/45 ADOPTION O FINAL BUDGET 2017/2020

RESOLVED

THAT Council adopt the 2017/20 Final Budget and MTREF.

Yours faithfully

**M S TANTSI
MUNICIPAL MANAGER**

**** CERTIFIED A TRUE REFLECTION OF THE MINUTES OF THE
COUNCIL MEETING HELD ON 30 MAY 2017**

Municipal annual budgets and MTRF & supporting tables

mSCOA Version 6.1

[Click for Instructions!](#)

Accountability

Transparency

Information &
service delivery



national treasury

Department
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Elsabé Rossouw
National Treasury
Tel: (012) 315-5534
Electronic submissions
lgdocuments@treasury.gov.za

Preparation Instructions

Municipality Name: EC131 Inxuba Yethemba

CFO Name: 1 Mulaudzi

Tel: 0488015026 Fax:

E-Mail: 'klurkv858@gmail.co.za'

Budget for MTREF starting: 2017

Budget Year: 2017/18

Does this municipality have Entities? No

If YES: Identify type of report: Consolidated Information

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

Organizational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1	MUNICIPAL MANAGER SPU VOUCHER SYSTEM INTERNAL AUDIT	
Vote 2	ZONING DEPARTMENT ZONING	
Vote 3	FIRE DEPARTMENT FIRE DEPARTMENT	
Vote 4	COMMUNITY DEPARTMENT ADULT HALLS IT COMMUNICATIONS UNIT	
Vote 5	REVENUE ADMIN SALARIES STONES RENT CONTROL & ASSESSMENTS CONSUMER SERV REVENUE	
Vote 6	COMMUNITY SERVICES ADMIN LIBRARY HIV/AIDS POLICE Street Sweeping Sports & Recreation Landmarks Civil Protection & Fire Protection Public Services Zoning	
Vote 7	ECONOMIC SERVICES ADMIN PUBLIC WORKS WORKSHOPS ELEC ADMIN STREETS METROPOLE HOUSING BUILDING ADMIN ELECTRIC DISTRIBUTION	
Vote 8	PPS ADMIN MUSEUM TOURISM CONVENTION CARPENTRY PARK BART CRADOCK SPA JOP TOUR PLANNING	
Vote 9		
Vote 10		
Vote 11		
Vote 12		
Vote 13		
Vote 14		
Vote 15		
Vote 16		
Vote 17		
Vote 18		
Vote 19		
Vote 20		

EC131 Inxuba Yethemba - Contact Information

A. GENERAL INFORMATION

Municipality	Inxuba Yethemba Municipality
Grade	B
Province	EASTERN CAPE
Web Address	
e-mail Address	

B. CONTACT INFORMATION

Postal address:	
P.O. Box	24
City / Town	Cradock
Postal Code	5084
Street address	
Building	Town Hall
Street No. & Name	JA Calala
City / Town	Cradock
Postal Code	5084

General Contacts

Telephone number	048 801 5000
Fax number	048 881 1421

C. POLITICAL LEADERSHIP

Speaker:	
ID Number	
Title	Ms
Name	Cllr M. Nordjie
Telephone number	049 802 1300
Cell number	073 284 3898
Fax number	048 881 1421
E-mail address	
Mayor/Executive Mayor:	
ID Number	
Title	Mr
Name	Cllr R.Z. Shweni
Telephone number	048 805 1000
Secretary/PA to the Speaker:	
ID Number	
Title	Ms
Name	Miss Hombisa Dikana
Telephone number	048 801 5004
Secretary/PA to the Mayor/Executive Mayor:	
ID Number	
Title	Ms
Name	Miss Hombisa Dikana
Telephone number	048 801 5004

1 Grade in terms of the Remuneration of Public Office Bearers Act

Cell number	765 701 897	Cell number	048 881 1421
Fax number	048 881 1421	Fax number	hombisa@lym.gov.za
E-mail address	rshweni@lym.gov.za	E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
D. MANAGEMENT LEADERSHIP		Secretary/PA to the Municipal Manager:	
Municipal Manager:			
ID Number		ID Number	
Title	Mr	Title	Ms
Name	M.S Tantsi	Name	Miss Sonia September
Telephone number	048 801 5000	Telephone number	048 801 5045
Cell number	082 320 5071	Cell number	
Fax number	048 881 1421	Fax number	048 881 1421
E-mail address	mzwandile@lym.gov.za	E-mail address	sonia@lym.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	L. Mulaudzi	Name	T. Sindelo
Telephone number	0488015026	Telephone number	0488015026
Cell number	0716828100	Cell number	0835468723
Fax number		Fax number	
E-mail address	klucky858@gmail.co.za	E-mail address	thando@lym.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	

Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
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ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	8102195314089	ID Number	
Title	Mr	Title	
Name	L S Hanana	Name	
Telephone number	0488015011	Telephone number	
Cell number	0717420556	Cell number	

Fax number	
E-mail address	ludwe@ym.gov.za

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	23 765	24 835	-	26 366	41 000	26 366	26 366	43 501	46 068	48 739
Service charges	126 803	126 697	-	167 820	168 547	167 820	167 820	177 127	187 578	198 457
Investment revenue	-	-	-	109	109	109	109	118	125	132
Transfers recognised - operational	61 588	70 554	-	52 379	53 354	52 379	52 379	54 380	57 641	70 768
Other own revenue	17 656	19 825	-	23 929	24 884	23 929	23 929	30 783	29 740	31 464
Total Revenue (excluding capital transfers and contributions)	229 812	241 911	-	270 603	287 893	270 603	270 603	305 909	321 151	349 561
Employee costs	63 984	67 379	-	70 656	73 557	70 656	73 557	75 000	80 175	85 627
Remuneration of councillors	6 236	6 521	-	8 343	8 343	8 343	8 343	7 150	7 643	8 163
Depreciation & asset impairment	59 213	61 252	-	62 644	62 644	62 644	62 644	66 466	71 052	75 883
Finance charges	1 965	2 125	-	2 443	2 443	2 443	2 443	2 592	2 770	2 959
Materials and bulk purchases	72 043	73 965	-	77 140	77 140	77 140	77 140	81 846	87 493	93 442
Transfers and grants	-	-	-	-	2 225	-	-	2 361	2 524	2 695
Other expenditure	13 556	16 903	-	58 965	67 821	56 740	70 047	66 513	71 102	75 937
Total Expenditure	216 997	228 145	-	280 191	294 173	277 965	294 174	301 926	322 759	344 707
Surplus/(Deficit)	12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	3 983	(1 608)	4 855
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	25 313	29 014	40 154
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Capital expenditure & funds sources										
Capital expenditure	15 044	20 657	-	32 369	36 669	32 369	32 369	34 344	35 014	46 154
Transfers recognised - capital	15 044	20 657	-	32 369	36 669	32 369	32 369	25 313	29 014	40 154
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	9 031	6 000	6 000
Total sources of capital funds	15 044	20 657	-	32 369	36 669	32 369	32 369	34 344	35 014	46 154
Financial position										
Total current assets	30 810	26 532	-	26 005	-	26 005	26 005	27 591	29 495	31 500
Total non current assets	692 114	724 202	-	622 413	-	622 413	622 413	660 381	705 947	753 951
Total current liabilities	74 542	165 617	-	178 582	-	178 582	178 582	189 476	202 549	216 323
Total non current liabilities	65 958	39 088	-	62 975	-	-	62 975	66 816	71 427	76 284
Community wealth/Equity	582 425	546 029	-	406 861	-	469 836	406 861	431 680	461 465	492 845

EC131 Inxuba Yethemba - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		76 353	86 389	-	92 506	124 931	142 674	99 084	105 097	120 977
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		76 353	86 389	-	92 506	124 931	142 674	99 084	105 097	120 977
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		20 046	9 631	-	6 070	6 254	3 648	5 426	5 760	6 094
Community and social services		19 911	9 486	-	4 844	4 998	2 494	4 146	4 404	4 659
Sport and recreation		135	145	-	102	102	-	90	95	101
Public safety		-	-	-	1 124	1 154	1 154	37	39	41
Housing		-	-	-	-	-	-	1 154	1 222	1 293
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26 521	28 680	-	690	290	290	25 840	27 103	28 429
Planning and development		-	-	-	690	290	290	2 257	2 390	2 529
Road transport		26 521	28 680	-	-	-	-	23 583	24 713	25 900
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		106 892	117 211	-	166 983	152 381	149 488	200 147	211 437	233 404
Energy sources		92 127	101 376	-	147 552	130 056	130 056	172 990	182 667	202 966
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		14 765	15 835	-	19 432	22 325	19 432	27 167	28 770	30 438
<i>Other</i>	4	-	-	-	4 354	4 037	678	725	768	812
Total Revenue - Functional	2	229 812	241 911	-	270 603	287 893	296 777	331 222	350 165	389 715
Expenditure - Functional										
<i>Governance and administration</i>		63 984	67 379	-	68 481	66 333	58 454	73 828	78 184	83 947
Executive and council		27 250	28 673	-	30 150	29 058	23 881	26 330	27 884	29 501
Finance and administration		36 734	38 706	-	38 331	37 276	34 573	46 026	48 742	52 796
Internal audit		-	-	-	-	-	-	1 472	1 559	1 649
<i>Community and public safety</i>		39 174	42 828	-	33 433	31 632	36 617	22 315	23 632	25 003
Community and social services		27 051	30 053	-	19 271	17 050	28 245	8 955	9 484	10 034
Sport and recreation		9 736	10 111	-	11 463	11 557	5 603	11 165	11 825	12 511
Public safety		-	-	-	-	-	-	-	-	-
Housing		2 125	2 363	-	2 443	2 768	2 768	1 733	1 835	1 942
Health		263	301	-	257	257	-	461	488	516
<i>Economic and environmental services</i>		18 407	21 539	-	71 268	78 386	2 030	81 335	89 153	94 336
Planning and development		6 550	6 861	-	7 792	12 188	2 030	12 713	13 463	14 256
Road transport		11 857	14 678	-	63 476	66 199	-	68 622	75 690	80 080
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		93 219	94 078	-	104 537	117 562	106 479	112 143	118 759	127 582
Energy sources		83 267	83 966	-	93 428	104 830	94 871	99 664	105 545	113 601
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		9 952	10 113	-	11 109	12 731	11 609	12 478	13 215	13 981
<i>Other</i>	4	2 212	2 321	-	2 471	260	2 149	12 304	13 030	13 839
Total Expenditure - Functional	3	216 997	228 145	-	280 191	294 173	205 729	301 926	322 759	344 707
Surplus/(Deficit) for the year		12 816	13 767	-	(9 588)	(6 280)	91 048	29 296	27 406	45 009

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

EC131 Inxuba Yethemba - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

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Expenditure - Functional
Municipal governance and administration
 Executive and council
 Mayor and Council
 Municipal Manager, Town Secretary and Chief Executive
 Finance and administration
 Administrative and Corporate Support
 Asset Management
 Budget and Treasury Office
 Finance
 Fleet Management
 Human Resources
 Information Technology
 Legal Services
 Marketing, Customer Relations, Publicity and Media Co-ordination

Expenditure - Functional										
Municipal governance and administration										
Executive and council	63 984	67 379	-	68 481	66 333	58 454	73 828	78 184	83 947	
Mayor and Council	27 260	28 673	-	30 150	29 058	23 881	26 330	27 884	29 501	
Municipal Manager, Town Secretary and Chief Executive	18 294	19 548		18 798	16 240	23 881	16 695	17 681	18 707	
Finance and administration	8 956	9 125		11 352	12 818		9 634	10 202	10 794	
Administrative and Corporate Support	36 734	38 706	-	38 331	37 276	34 573	46 026	48 742	52 796	
Asset Management										
Budget and Treasury Office	19 521	20 652		25 270	23 270	23 270	16 242	17 201	18 198	
Finance							10 834	11 473	12 138	
Fleet Management										
Human Resources	15 213	15 932		10 240	11 303	11 303	16 936	17 936	20 203	
Information Technology	2 000	2 121		2 821	2 702		2 014	2 132	2 256	
Legal Services										
Marketing, Customer Relations, Publicity and Media Co-ordination										
Property Services										
Risk Management										
Security Services										
Supply Chain Management										
Valuation Service										
Internal audit										
Governance Function										
Community and public safety	39 174	42 828	-	33 433	31 632	36 617	22 315	23 632	25 003	
Community and social services	27 051	30 053	-	19 271	17 050	28 245	8 955	9 484	10 034	
Aged Care										
Agricultural										
Animal Care and Diseases	5 789	6 285		6 811	5 852	1 263	141	149	157	
Cemeteries, Funeral Parlours and Crematoriums										
Child Care Facilities										
Community Halls and Facilities	6 324	7 854		4 501	4 625	9 201	5 147	5 450	5 766	
Consumer Protection	3 633	3 965		673	24	4 523	329	348	368	
Cultural Matters										
Disaster Management										
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy	4 232	4 523		2 067	2 067	5 263	2 680	2 838	3 003	
Libraries and Archives										
Literacy Programmes										
Media Services	2 952	3 213		4 303	4 427	3 632	659	698	739	
Museums and Art Galleries	4 121	4 213		915	54	4 363				
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation	9 736	10 111	-	11 463	11 557	5 603	11 186	11 825	12 511	

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EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote		1									
Vote 1 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL			-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR			-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT			302	302	-	200	180	200	800	847	896
Vote 5 - FINANCE			96 264	95 874	-	78 134	92 982	78 134	98 962	104 982	120 855
Vote 6 - COMMUNITY SERVICE			14 765	15 835	-	26 948	29 395	26 948	39 399	41 724	44 144
Vote 7 - TECHNICAL SERVICES			118 649	130 057	-	163 581	163 581	163 581	190 690	201 160	222 285
Vote 8 - IPED			-	-	-	1 740	1 755	1 740	1 371	1 451	1 536
Vote 9 -			-	-	-	-	-	-	-	-	-
Vote 10 -			-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	229 980	242 068	-	270 603	287 893	270 603	331 222	350 165	389 715
Expenditure by Vote to be appropriated		1									
Vote 1 - MUNICIPAL MANAGER			-	-	-	7 414	10 187	7 414	12 465	13 200	13 966
Vote 2 - COUNCIL GENERAL			27 250	28 673	-	15 885	16 093	15 885	15 998	16 942	17 924
Vote 3 - EXECUTIVE MAYOR			-	-	-	519	932	519	519	740	783
Vote 4 - CORPORATE DEPARTMENT			-	-	-	16 416	15 222	16 416	24 756	26 217	28 965
Vote 5 - FINANCE			36 734	38 706	-	23 118	25 856	23 118	27 076	28 674	30 337
Vote 6 - COMMUNITY SERVICE			46 739	50 276	-	30 656	30 352	30 656	31 235	32 887	34 794
Vote 7 - TECHNICAL SERVICES			97 512	101 307	-	170 543	176 952	170 543	174 039	187 327	200 126
Vote 8 - IPED			8 762	9 182	-	15 639	18 579	15 639	15 839	16 773	17 799
Vote 9 -			-	-	-	-	-	-	-	-	-
Vote 10 -			-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	216 997	228 145	-	280 191	294 172	280 191	301 926	322 759	344 695
Surplus/(Deficit) for the year		2	12 983	13 924	-	(9 588)	(6 280)	(9 588)	29 296	27 406	45 021

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

EC/131 Iilxuba Teemniha - Table A3 Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote)															
Vote Description		Ref	2013/14			2014/15		2015/16		Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
<u>Revenue by Vote</u>		1	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 1 - MUNICIPAL MANAGER															
1.1 - MUNICIPAL MANAGER															
1.2 - SPU															
1.3 - YOUTH CENTRE															
1.4 - INTERNAL AUDIT															
Vote 2 - COUNCIL GENERAL															
2.1 - COUNCIL															
Vote 3 - EXECUTIVE MAYOR															
3.1 - EXECUTIVE MAYOR															
Vote 4 - CORPORATE DEPARTMENT															
4.1 - ADMIN			302	302	-				200	180	200	800	847	896	
4.2 - HALLS			302	302					200	180	200	800	847	896	

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

2017/18 Medium Term Revenue & Expenditure Framework											
Vote Description		Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework					
R thousand			2013/14	2014/15	2015/16	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
4.3 - IT											
4.4 - COMMUNICATIONS UNIT											
Vote 5 - FINANCE			96 264	95 874	-	78 134	92 982	78 134	98 962	104 982	120 855
5.1 - ADMIN			76 353	86 389		51 746	51 942	51 746	56 775	60 253	63 808
5.2 - SALARIES							-				
5.3 - STORES							-				
5.4 - FIN CONTROL & ASSETS							-				
5.5 - CONSUMER SERV			19 911	9 486		26 388	41 040	26 388	42 188	44 729	57 046
5.6 - REVENUE											
Vote 6 - COMMUNITY SERVICE			14 765	15 835	-	26 948	29 395	26 948	39 399	41 724	44 144
6.1 - Admin						1 484	1 484	1 484	1 611	1 706	1 805
6.2 - Libraries						2 740	2 955	2 740	2 996	3 173	3 357
6.3 - HIVAIDS							-				
6.4 - Refuse			14 765	15 835		19 432	19 432	19 432	27 167	28 770	30 438
6.5 - Street Sweeping						-	-	-			
6.6 - Sports & Recreation						65	217	65	90	95	101
6.7 - Cemeteries						250	400	250	350	371	392
6.8 - Civil Protection & Fire Protection						37	37	37	37	39	41
6.9 - Traffic Services						2 939	4 869	2 939	7 149	7 571	8 010
6.10 - EPWP							-				
Vote 7 - TECHNICAL SERVICES			118 649	130 057	-	163 581	163 581	163 581	190 690	201 160	222 285
7.1 - Admin											
7.2 - PUBLIC WORKS						52	52	52	122	129	136
7.3 - WORKSHOPS						-	-	-	-	-	-
7.4 - ELEC ADMIN							-		-	-	-
7.5 - STREETS			26 521	28 680		14 595	14 595	14 595	16 435	17 143	17 690
7.6 - AERODROME						-	-	-			

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

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EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2013/14			2014/15			2015/16			Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20				
Vote 11 -																		
Vote 12 -																		
Vote 13 -																		
Vote 14 -																		

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2013/14		2014/15		2015/16		Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework				
			Audited Outcome		Audited Outcome		Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20			
R thousand																	
Vote 15 -																	
Total Revenue by Vote		2	229 980	242 068	-	270 603	287 893	270 603	270 603	331 222	350 165	389 715					

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)/R										
Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	-	-	7 414	10 187	7 414	12 465	13 200	13 966
1.1 - MUNICIPAL MANAGER					4 943	7 552	4 943	9 634	10 202	10 794
1.2 - SPU					743	164	743	863	914	967
1.3 - YOUTH CENTRE					456	123	456	496	525	556
1.4 - INTERNAL AUDIT					1 272	2 348	1 272	1 472	1 559	1 649
Vote 2 - COUNCIL GENERAL										
2.1 - COUNCIL		27 250	28 673	-	15 885	16 093	15 885	15 998	16 942	17 924
		27 250	28 673		15 885	16 093	15 885	15 998	16 942	17 924
Vote 3 - EXECUTIVE MAYOR										
3.1 - EXECUTIVE MAYOR		-	-	-	519	932	519	519	740	783
					519	932	519	519	740	783
Vote 4 - CORPORATE DEPARTMENT										
4.1 - ADMIN		-	-	-	16 416	15 222	16 416	24 756	26 217	28 965
4.2 - HALLS					9 986	9 542	9 986	16 936	17 936	20 203
					4 447	4 522	4 447	5 147	5 450	5 766

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

E-C131 Iixubna Ieutenibna - Taule Aa Budgeted I Financial I Performance I Income and Expenditure of Municipal Sector																	
Vote Description		Ref	2013/14			2014/15			2015/16			Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome							Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
4.3 - IT												1 414	1 168	1 414	2 014	2 132	2 256
4.4 - COMMUNICATIONS UNIT												570	(9)	570	659	698	739
Vote 5 - FINANCE			36 734	38 706	-							23 118	25 856	23 118	27 076	28 674	30 337
5.1 - ADMIN												10 612	11 320	10 612	10 834	11 473	12 138
5.2 - SALARIES												4 556	5 138	4 556	4 007	4 244	4 490
5.3 - STORES												3 807	4 461	3 807	1 408	1 491	1 577
5.4 - FIN CONTROL & ASSETS			36 734	38 706								1 068	1 171	1 068	5 521	5 847	6 186
5.5 - CONSUMER SERV												2 437	3 101	2 437	4 556	4 825	5 105
5.6 - REVENUE												637	665	637	750	794	840
Vote 6 - COMMUNITY SERVICE			46 739	50 276	-							30 656	30 352	30 656	31 235	32 887	34 794
6.1 - Admin			9 952	10 113								5 490	5 219	5 490	4 808	4 901	5 185
6.2 - Libraries												2 465	2 686	2 465	2 680	2 838	3 003
6.3 - HIV/AIDS												430	225	430	461	488	516
6.4 - Refuse			27 051	30 053								11 109	11 109	11 109	11 620	12 306	13 019
6.5 - Street Sweeping												828	817	828	858	909	962
6.6 - Sports & Recreation			9 736	10 111								6 281	6 859	6 281	6 539	6 924	7 326
6.7 - Cemeteries												141	145	141	141	149	157
6.8 - Civil Protection & Fire Protection												886	296	886	913	967	1 023
6.9 - Traffic Services												3 026	2 998	3 026	3 216	3 406	3 603
6.10 - EPWP												-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES			97 512	101 307	-							170 543	176 952	170 543	174 039	187 327	200 126
7.1 - Admin												5 707	6 016	5 707	3 207	3 397	3 594
7.2 - PUBLIC WORKS												3 566	4 309	3 566	3 844	4 071	4 307
7.3 - WORKSHOPS			263	301								1 698	1 338	1 698	1 848	1 957	2 070
7.4 - ELEC ADMIN												654	721	654	694	735	777
7.5 - STREETS			11 857	14 678								63 219	67 229	63 219	62 974	69 709	73 752
7.6 - AERODROME												5	325	5	5	5	6

EC-131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

2017/18 Medium Term Revenue & Expenditure Framework																					
Vote Description		Ref	2013/14			2014/15			2015/16			Current Year 2016/17			2017/18			Budget Year +1		Budget Year +2	
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year 2018/19	Budget Year 2019/20							
Vote 15 -			-	-	-	-	-	-	-	-	-	-	-	-							
Total Expenditure by Vote	2		216 997	228 145	-	280 191	294 172	280 191				301 926	322 759	344 695							
Surplus/(Deficit) for the year	2		12 983	13 924	-	(9 588)	(6 280)	(9 588)				29 296	27 406	45 021							

References

1. Insert 'Vote': e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance (Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

EC131 Inxuba Yethemba - Table A4 Budgeted Financial Performance (revenue and expenditure)

Table A4 Budgeted financial performance (revenue and expenditure)											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	23 765	24 835	-	26 366	41 000	26 366	26 366	43 501	46 068	48 739
Service charges - electricity revenue	2	92 127	101 376	-	130 056	130 056	130 056	130 056	141 241	149 574	158 249
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	14 765	15 835	-	22 325	22 325	22 325	22 325	24 246	25 676	27 165
Service charges - other		19 911	9 486	-	15 439	16 165	15 439	15 439	11 641	12 328	13 043
Rental of facilities and equipment					3 051	2 076	3 051	3 051	2 254	2 387	2 526
Interest earned - external investments					109	109	109	109	118	125	132
Interest earned - outstanding debtors					8 570	8 570	8 570	8 570	9 307	9 856	10 428
Dividends received					-	-	-	-	1 059	1 122	1 187
Fines, penalties and forfeits		135	145	-	616	616	616	616	669	709	750
Licences and permits					2 739	4 669	2 739	2 739	5 071	5 370	5 681
Agency services					-	-	-	-	-	-	-
Transfers and subsidies		61 588	70 554	-	52 379	53 354	52 379	52 379	54 380	57 641	70 768
Other revenue	2	17 521	19 680	-	8 952	8 952	8 952	8 952	9 722	10 296	10 893
Gains on disposal of PPE									2 700	-	-
Total Revenue (excluding capital transfers and contributions)		229 812	241 911	-	270 603	287 893	270 603	270 603	305 909	321 151	349 561
Expenditure By Type											
Employee related costs	2	63 984	67 379	-	70 656	73 557	70 656	73 557	75 000	80 175	85 627
Remuneration of councillors		6 236	6 521	-	8 343	8 343	8 343	8 343	7 150	7 643	8 163
Debt impairment	3				10 851	10 851	10 851	10 851	11 513	12 307	13 144
Depreciation & asset impairment	2	59 213	61 252	-	62 644	62 644	62 644	62 644	66 466	71 052	75 883
Finance charges		1 965	2 125	-	2 443	2 443	2 443	2 443	2 592	2 770	2 959
Bulk purchases	2	69 521	71 213	-	73 200	73 200	73 200	73 200	77 665	83 024	88 670
Other materials	8	2 521	2 752	-	3 940	3 940	3 940	3 940	4 180	4 469	4 773
Contracted services		-	-	-	5 726	9 726	5 726	9 726	7 000	7 483	7 992
Transfers and subsidies		-	-	-	-	2 225	-	-	2 361	2 524	2 695
Other expenditure	4 5	13 556	16 903	-	40 163	47 244	40 163	47 244	48 000	51 312	54 801
Loss on disposal of PPE					2 225			2 225			
Total Expenditure		216 997	228 145	-	280 191	294 173	277 965	294 174	301 926	322 759	344 707
Surplus/(Deficit)		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	3 983	(1 608)	4 855
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									25 313	29 014	40 154
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Taxation											
Surplus/(Deficit) after taxation		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method (includes Joint Ventures)

EC131 Inxuba Yethemba - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	177	-	7 053	7 053	7 053	-	7 483	7 999	8 543
Vote 7 - TECHNICAL SERVICES		-	20 480	-	25 317	25 317	25 317	-	26 661	27 015	27 611
Vote 8 - PED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
Single-year expenditure to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 8 - PED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		3 470	3 810	-	10 058	5 000	10 058	10 058	10 671	11 408	12 184
Community and social services		3 237	3 633	-	1 378	5 000	1 378	1 378	1 482	1 563	1 689
Sport and recreation		232	177	-	7 053	-	7 053	7 053	7 483	7 999	8 543
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	1 628	-	1 628	1 628	1 727	1 846	1 975
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	11 219	9 000	11 219	11 219	11 903	11 025	20 534
Energy sources		-	-	-	11 219	9 000	11 219	11 219	11 903	11 025	20 534
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	15 044	20 657	-	32 369	36 669	32 369	32 369	34 344	35 014	46 154
Funded by:											
National Government		15 044	20 657	-	27 369	31 669	27 369	27 369	25 313	29 014	40 154
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	5 000	5 000	5 000	5 000	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	15 044	20 657	-	32 369	36 669	32 369	32 369	25 313	29 014	40 154
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	9 031	6 000	6 000
Total Capital Funding	7	15 044	20 657	-	32 369	36 669	32 369	32 369	34 344	35 014	46 154

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by functional classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
- Must reconcile to Budgeted Financial Performance (revenue and expenditure).
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA11.
- Total Capital Funding must balance with Total Capital Expenditure.
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

EC131 Inxuba Yethemba - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source												
Property rates	2		23 765	24 835	–	26 366	41 000	26 366	26 366	43 501	46 068	48 739
Service charges - electricity revenue	2		92 127	101 376	–	130 056	130 056	130 056	130 056	141 241	149 574	158 249
Service charges - water revenue	2		–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2		–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2		14 765	15 835	–	22 325	22 325	22 325	22 325	24 246	25 676	27 165
Service charges - other			19 311	9 485	–	15 439	16 165	15 439	15 439	11 641	12 328	13 043
Rental of facilities and equipment			–	–	–	3 051	2 076	3 051	3 051	2 254	2 387	2 526
Interest earned - external investments			–	–	–	109	109	109	109	118	125	132
Interest earned - outstanding debtors			–	–	–	8 570	8 570	8 570	8 570	9 307	9 856	10 428
Dividends received			–	–	–	–	–	–	–	1 059	1 122	1 187
Fines, penalties and forfeits			135	145	–	616	616	616	616	669	709	750
Licences and permits			–	–	–	2 739	4 669	2 739	2 739	5 071	5 370	5 681
Agency services			–	–	–	–	–	–	–	–	–	–
Transfers and subsidies			61 588	70 554	–	52 379	53 354	52 379	52 379	54 380	57 641	70 768
Other revenue	2		17 521	19 680	–	8 952	8 952	8 952	8 952	9 722	10 296	10 893
Gains on disposal of PPE			–	–	–	–	–	–	–	2 700	–	–
Total Revenue (excluding capital transfers and contributions)			229 812	241 911	–	270 603	287 893	270 603	270 603	305 909	321 151	349 561
Expenditure By Type												
Employee related costs	2		63 984	67 379	–	70 656	73 557	70 656	73 557	75 000	80 175	85 627
Remuneration of councillors			6 236	6 521	–	8 343	8 343	8 343	8 343	7 150	7 643	8 163
Debt impairment	3		–	–	–	10 851	10 851	10 851	10 851	11 513	12 307	13 144
Depreciation & asset impairment	2		59 213	61 252	–	62 644	62 644	62 644	62 644	66 466	71 052	75 883
Finance charges			1 965	2 125	–	2 443	2 443	2 443	2 443	2 592	2 770	2 959
Bulk purchases	2		69 521	71 213	–	73 200	73 200	73 200	73 200	77 665	83 024	88 670
Other materials	8		2 521	2 752	–	3 940	3 940	3 940	3 940	4 180	4 469	4 773
Contracted services			–	–	–	5 726	9 726	5 726	9 726	7 000	7 483	7 992
Transfers and subsidies			–	–	–	–	2 225	–	–	2 361	2 524	2 695
Other expenditure	4 5		13 556	16 903	–	40 163	47 244	40 163	47 244	48 000	51 312	54 801
Loss on disposal of PPE			–	–	–	2 225	–	–	2 225	–	–	–
Total Expenditure			216 997	228 145	–	280 191	294 173	277 965	294 174	301 926	322 759	344 707
Surplus/(Deficit)			12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	3 983	(1 608)	4 855
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			–	–	–	–	–	–	–	25 313	29 014	40 154
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households Non-profit Institutions Private Enterprises, Public Corporations Higher Educational Institutions)	6		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)			–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions			12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Taxation			–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation			12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Attributable to minorities			–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality			12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Share of surplus/(deficit) of associate	7		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year			12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009

References

1 Classifications are revenue sources and expenditure type

2 Detail to be provided in Table SA1

3 Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4 Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item, e.g. employee costs

5 Repairs & maintenance detailed in Table A9 and Table SA34c

6 Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)

7 Equity method (includes Joint Ventures)

EC131 Inxuba Yethemba - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure - Vote												
Multi-year expenditure to be appropriated		2										
Vote 1 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL			-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR			-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT			-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE			-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE			-	177	-	7 053	7 053	7 053	-	7 483	7 699	8 543
Vote 7 - TECHNICAL SERVICES			-	20 480	-	25 317	25 317	25 317	-	26 861	27 015	37 611
Vote 8 - PED			-	-	-	-	-	-	-	-	-	-
Vote 9 -			-	-	-	-	-	-	-	-	-	-
Vote 10 -			-	-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		7	-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
Single-year expenditure to be appropriated		2										
Vote 1 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL			-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR			-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT			-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE			-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE			-	-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES			-	-	-	-	-	-	-	-	-	-
Vote 8 - PED			-	-	-	-	-	-	-	-	-	-
Vote 9 -			-	-	-	-	-	-	-	-	-	-
Vote 10 -			-	-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total			-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote			-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
Capital Expenditure - Functional												
Governance and administration			-	-	-	-	-	-	-	-	-	-
Executive and council			-	-	-	-	-	-	-	-	-	-
Finance and administration			-	-	-	-	-	-	-	-	-	-
Internal audit			-	-	-	-	-	-	-	-	-	-
Community and public safety			3 470	3 810	-	10 058	5 000	10 058	10 058	10 671	11 408	12 184
Community and social services			3 237	3 633	-	1 378	5 000	1 378	1 378	1 462	1 563	1 669
Sport and recreation			232	177	-	7 053	-	7 053	7 053	7 483	7 699	8 543
Public safety			-	-	-	-	-	-	-	-	-	-
Housing			-	-	-	1 628	-	1 628	1 628	1 727	1 845	1 971
Health			-	-	-	-	-	-	-	-	-	-
Economic and environmental services			11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Planning and development			-	-	-	-	-	-	-	-	-	-
Road transport			11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Environmental protection			-	-	-	-	-	-	-	-	-	-
Trading services			-	-	-	11 219	9 000	11 219	11 219	11 903	11 025	20 534
Energy sources			-	-	-	11 219	9 000	11 219	11 219	11 903	11 025	20 534
Water management			-	-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-	-
Waste management			-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		3	15 044	20 657	-	32 369	36 669	32 369	32 369	34 344	35 014	46 154
Funded by:												
National Government			15 044	20 657	-	27 369	31 669	27 369	27 369	25 313	29 014	40 154
Provincial Government			-	-	-	-	-	-	-	-	-	-
District Municipality			-	-	-	5 000	5 000	5 000	5 000	-	-	-
Other transfers and grants			-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		4	15 044	20 657	-	32 369	36 669	32 369	32 369	25 313	29 014	40 154
Public contributions & donations		5	-	-	-	-	-	-	-	-	-	-
Borrowing		6	-	-	-	-	-	-	-	-	-	-
Internally generated funds			-	-	-	-	-	-	-	9 031	8 000	6 000
Total Capital Funding		7	15 044	20 657	-	32 369	36 669	32 369	32 369	34 344	35 014	46 154

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by functional classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
- Must reconcile to Budgeted Financial Performance (revenue and expenditure).
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
- Total Capital Funding must balance with Total Capital Expenditure.
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

EC131 Inxuba Yethemba - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

[illegible]

4.1 - ADMIN																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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Vote 8 - IPED
8.1 - ADMIN
8.2 - MUSEUM
8.3 - TOURISM
8.4 - COMMONAGE
8.5 - CARAVAN PARK
8.6 - SMME
8.7 - CRADOCK SPA
8.8 - IDP
8.9 - TOWN PLANNING

Vote 9 -

Vote 10 -

Vote 11 -

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Vote 12 -

Vote 13 -

Vote 14 -

Vote 15 -

[illegible]

EC131 Inxuba Yethemba - Table A6 Budgeted Financial Position

EC131 Inxuba Yethemba - Table A6 Budgeted Financial Position									2017/18 Medium Term Revenue & Expenditure Framework		
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
R thousand											
ASSETS											
Current assets											
Cash		5 213	7 521		3 151		3 151	3 151	3 343	3 574	3 817
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	18 033	7 891	-	8 639	-	8 639	8 639	9 166	9 798	10 465
Other debtors		378	3 817		4 196		4 196	4 196	4 462	4 759	5 082
Current portion of long-term receivables		6 326	6 591		9 182		9 182	9 182	9 742	10 414	11 122
Inventory	2	861	712		837		837	837	888	950	1 014
Total current assets		30 810	26 532	-	26 005	-	26 005	26 005	27 581	29 495	31 500
Non current assets											
Long-term receivables											
Investments											
Investment property		32 889	32 889		45 444		45 444	45 444	48 216	51 543	55 048
Investment in Associate											
Property plant and equipment	3	654 276	686 354	-	571 547	-	571 547	571 547	606 411	648 254	692 335
Agricultural											
Biological											
Intangible		225	225								
Other non-current assets		4 724	4 724		5 422		5 422	5 422	5 753	6 150	6 568
Total non current assets		692 114	724 202	-	622 413	-	622 413	622 413	660 381	705 947	753 951
TOTAL ASSETS		722 925	750 734	-	648 418	-	648 418	648 418	687 972	735 442	785 452
LIABILITIES											
Current liabilities											
Bank overdraft	1		4 537								
Borrowing	4			-							
Consumer deposits		4 113	4 248		5 420		5 420	5 420	5 750	6 147	6 565
Trade and other payables	4	53 978	54 609	-	66 401	-	66 401	66 401	70 452	75 313	80 434
Provisions		16 450	102 224		106 761		106 761	106 761	113 273	121 089	129 323
Total current liabilities		74 542	165 617	-	178 582	-	178 582	178 582	189 476	202 549	216 323
Non current liabilities											
Borrowing		1 182	482	-							
Provisions		64 776	38 605	-	62 975	-		62 975	66 816	71 427	76 284
Total non current liabilities		65 958	39 088	-	62 975	-		62 975	66 816	71 427	76 284
TOTAL LIABILITIES		140 500	204 705	-	241 557	-	178 582	241 557	256 292	273 976	292 606
NET ASSETS	5	582 425	546 029	-	406 861	-	469 836	406 861	431 680	461 465	492 845
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		582 425	546 029	-	406 861	-	469 836	406 861	431 680	461 465	492 845
Reserves	4			-							
TOTAL COMMUNITY WEALTH/EQUITY	5	582 425	546 029	-	406 861	-	469 836	406 861	431 680	461 465	492 845

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

EC131 Inxuba Yethemba - Table A7 Budgeted Cash Flows

Table A: Budgeted Cash Flows											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		22 397	30 288		25 379		25 379	25 379	30 451	32 247	34 118
Service charges		127 948	91 799		92 612		92 612	92 612	123 989	131 305	138 920
Other revenue		72 104	7 249		6 784		6 784	6 784	17 515	18 549	19 625
Government - operating	1	47 718	63 447		68 597		68 597	68 597	54 380	57 641	70 768
Government - capital	1	12 600	27 193		19 374		19 374	19 374	25 313	29 014	40 154
Interest		7 027	9 083		6 784		6 784	6 784	6 633	7 024	7 432
Dividends									-	-	-
Payments											
Suppliers and employees		(268 682)	(226 512)		(77 545)		(77 545)	(77 545)	(212 426)	(227 083)	(242 525)
Finance charges		(1 287)	(1 462)		(1 287)		(1 287)	(1 287)	(2 514)	(2 687)	(2 870)
Transfers and Grants	1	(31 170)			(2 136)		(2 136)	(2 136)	(6 790)	(2 448)	(2 615)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(11 345)	1 084	-	138 562	-	138 562	138 562	36 552	43 562	63 007
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(14 534)			(88 236)		(88 236)	(88 236)	(34 344)	(36 713)	(39 210)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(14 534)	-	-	(88 236)	-	(88 236)	(88 236)	(34 344)	(36 713)	(39 210)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans					(482)		(482)	(482)	-	-	-
Borrowing long term/refinancing					(773)		(773)	(773)	-	-	-
Increase (decrease) in consumer deposits					220		220	220	-	-	-
Payments											
Repayment of borrowing		(699)	(429)						-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(699)	(429)	-	(1 036)	-	(1 036)	(1 036)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		(26 578)	655	-	49 290	-	49 290	49 290	2 208	6 848	23 797
Cash/cash equivalents at the year begin:	2	52 210	25 633		4 218		4 218	4 218	800	3 008	9 857
Cash/cash equivalents at the year end:	2	25 633	26 287	-	53 508	-	53 508	53 508	3 008	9 857	33 654

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

EC131 Inxuba Yethemba - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available												
Cash/cash equivalents at the year end	1		25 633	26 287	-	53 508	-	53 508	53 508	3 008	9 857	33 654
Other current investments > 90 days			(20 420)	(23 303)	-	(50 357)	-	(50 357)	(50 357)	335	(6 283)	(29 837)
Non current assets - Investments	1		-	-	-	-	-	-	-	-	-	-
Cash and investments available:			5 213	2 985	-	3 151	-	3 151	3 151	3 343	3 574	3 817
Application of cash and investments												
Unspent conditional transfers			-	-	-	-	-	-	-	-	-	-
Unspent borrowing			-	-	-	-	-	-	-	-	-	-
Statutory requirements	2											
Other working capital requirements	3		29 632	45 773	-	59 059	-	59 059	59 059	60 997	65 205	69 639
Other provisions												
Long term investments committed	4		-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5											
Total Application of cash and investments:			29 632	45 773	-	59 059	-	59 059	59 059	60 997	65 205	69 639
Surplus(shortfall)			(24 420)	(42 788)	-	(55 908)	-	(55 908)	(55 908)	(57 654)	(61 631)	(65 822)
References												

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	-	-	-	34 344	35 014	46 154
Roads Infrastructure		-	-	-	-	-	-	11 769	12 581	13 436
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	11 903	11 925	20 534
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	23 672	23 606	33 970
Community Facilities		-	-	-	-	-	-	8 945	9 562	10 212
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	8 945	9 562	10 212
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	1 727	1 846	1 971
Other Assets		-	-	-	-	-	-	1 727	1 846	1 971
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-								

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	-	-	-	34 344	35 014	46 154
Roads Infrastructure		-	-	-	-	-	-	11 769	12 581	13 436
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	11 903	11 925	20 534
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	23 672	23 606	33 970
Community Facilities		-	-	-	-	-	-	8 945	9 562	10 212
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	8 945	9 562	10 212
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	1 727	1 846	1 971
Other Assets		-	-	-	-	-	-	1 727	1 846	1 971
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Total Upgrading of Existing Assets</u>	6	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-

Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	11 769	12 581	13 436
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	11 903	11 025	20 534
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	23 672	23 606	33 970
Community Facilities	-	-	-	-	-	-	8 945	9 562	10 212
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	8 945	9 562	10 212
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	1 727	1 846	1 971
Other Assets	-	-	-	-	-	-	1 727	1 846	1 971
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		-	-	-	-	-	34 344	35 014	46 154
ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	-	-
Roads Infrastructure	-	10 144	79 154	-	85 882	-	85 882	91 121	97 408
Storm water Infrastructure	-	-	35 433	-	38 445	-	38 445	40 790	43 604
Electrical Infrastructure	-	-	2 841	-	-	-	-	-	-
Water Supply Infrastructure	-	-	1 500	-	-	-	-	-	-
Sanitation Infrastructure	-	-	42 203	-	10 058	-	10 058	10 571	11 408
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	-	10 144	161 131	-	134 385	-	134 385	142 582	152 421
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	10 144	161 131	-	134 385	-	134 385	142 582	152 421
EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	-	-
Depreciation	7	-	-	-	-	-	66 468	69 992	73 729
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	20 300	21 518	22 809

Roads Infrastructure	-	-	-	-	-	-	9 900	10 494	11 124
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	9 900	10 494	11 124
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	6 400	6 784	7 191
Housing	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	6 400	6 784	7 191
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	4 000	4 240	4 494
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	-	-	-	-	-	-	86 766	91 510	96 538
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.3%	3.3%	3.3%
<i>Renewal and upgrading and R&M as a % of PPE</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	14.0%	14.0%	14.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

EC131 Inxuba Yethemba - Table A10 Basic service delivery measurement

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)										
Electricity - prepaid (< min.service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Refuse:										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)										
Sanitation (free sanitation service to indigent households)										
Electricity/other energy (50kwh per indigent household per month)										
Refuse (removed once a week for indigent households)										
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided										
Highest level of free service provided per household										
Property rates (R value threshold)								15 000	15 000	15 000
Water (kilolitres per household per month)								72	72	72
Sanitation (kilolitres per household per month)								72	72	72
Sanitation (Rand per household per month)								47	47	47
Electricity (kwh per household per month)								72	72	72
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)								5	5	5
Property rates: exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA										
Water (in excess of 6 kilolitres per indigent household per month)										
Sanitation (in excess of free sanitation service to indigent households)										
Electricity/other energy (in excess of 50 kwh per indigent household per month)										
Refuse (in excess of one removal a week for indigent households)										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6							5	5	5

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

EC131 Inxuba Yethemba - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

R thousand	Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework				Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework			
			2013/14 Audited Outcome	2014/15 Audited Outcome	2015/16 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20		
REVENUE ITEMS:														
6	Property Rates													
	less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRDA)		23 705	24 835	-	26 366	41 000	26 366	26 366	43 501	46 068	48 729		
	Net Property Rates		23 705	24 835	-	26 366	41 000	26 366	26 366	43 501	46 068	48 729		
	Service charges - electricity revenue													
6	Service charges - electricity revenue													
	Total Service charges - electricity revenue		92 127	101 376	-	130 056	130 056	130 056	130 056	141 241	146 514	151 747		
	less Revenue Foregone (in excess of 50 kWh per indigent household per month)				-									
	less Cost of Free Basic Services (50 kWh per indigent household per month)				-									
6	Service charges - water revenue													
	Total Service charges - water revenue		92 127	101 376	-	130 056	130 056	130 056	130 056	141 241	146 514	151 747		
	less Revenue Foregone (in excess of 6 kℓ/litre per indigent household per month)				-									
	less Cost of Free Basic Services (6 kℓ/litre per indigent household per month)				-									
6	Service charges - sanitation revenue													
	Total Service charges - sanitation revenue				-									
	less Revenue Foregone (in excess of free sanitation service to indigent households)				-									
	less Cost of Free Basic Services (free sanitation service to indigent households)				-									
6	Service charges - refuse revenue													
	Total refuse removal revenue		14 765	15 835	-	22 325	22 325	22 325	22 325	24 246	25 676	27 165		
	less Revenue Foregone (in excess of one removal a week to indigent households)				-									
	less Cost of Free Basic Services (removed once a week to indigent households)				-									
3	Other Revenue by source													
	Fuel Levy		14 765	15 835	-	22 325	22 325	22 325	22 325	24 246	25 676	27 165		
	Other Revenue		17 521	19 680	-	8 952	8 952	8 952	8 952	9 722	10 295	10 803		
	Total Other Revenue		17 521	19 680	-	8 952	8 952	8 952	8 952	9 722	10 295	10 803		

[illegible]

EC131 Inxuba Yethemba - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

CT31 Inxuba Yethemba - Supporting Table SA3 Supporting detail to Budgeted Financial Position											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Call investment deposits											
Call deposits											
Other current investments											
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		18 033	7 891	-	8 639	-	8 639	8 639	9 166	9 798	10 465
Less: Provision for debt impairment											
Total Consumer debtors	2	18 033	7 891	-	8 639	-	8 639	8 639	9 166	9 798	10 465
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	654 276	686 364	-	571 547	-	571 547	571 547	606 411	648 254	692 335
Leases recognised as PPE											
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	654 276	686 364	-	571 547	-	571 547	571 547	606 411	648 254	692 335
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		53 978	54 609	-	66 401	-	66 401	66 401	70 452	75 313	80 434
Unspent conditional transfers											
VAT											
Total Trade and other payables	2	53 978	54 609	-	66 401	-	66 401	66 401	70 452	75 313	80 434
Non-current liabilities - Borrowing											
Borrowing	4	1 182	482	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)											
Total Non-current liabilities - Borrowing		1 182	482	-	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits		64 776	38 605	-	62 975	-	62 975	62 975	66 816	71 427	76 284
List other major provision items											
Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		64 776	38 605	-	62 975	-	62 975	62 975	66 816	71 427	76 284
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance									37 521	44 021	31 275
GRAP adjustments											
Restated balance		-	-	-					37 521	44 021	31 275
Surplus/(Deficit)		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	66 816	71 427	76 284
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves									-	-	-
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	66 816	71 427	76 284
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services											

EC131 Inxuba Yethemba - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Good Governance & Municipal transformation	To ensure development and implementation of improved systems of communication, public participation, and good governance in line with applicable laws and regulations by June 2022 to achieve clean administration									11 675	13 009	14 344
Institutional Transformation	Institutional Strategic Objective To ensure effective implementation and monitoring of municipal systems to achieve clean administration									490	595	6 101
Local Economic Development	INSTITUTIONAL STRATEGIC OBJECTIVE: TO PROMOTE FACILITATE AND IMPROVE									6 550	8 953	10 256
Financial Viability	To maintain and improve financial viability of the Municipality by June 2022									196 703	206 571	224 571
Service Delivery	Institutional Strategic Objective To provide, improve and maintain infrastructure and basic services to local communities and/ or households by June 2022									90 491	92 022	94 290
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)				1	-	-	-	-	-	305 909	321 151	349 561

References

1 Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

EC131 Inxuba Yethemba - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

2016/17 Mkhutha Municipality - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Good Governance & Municipal transformation	To ensure development and implementation of improved systems of communication, public participation, and good									32 482	32 867	36 356
Good Governance & Municipal transformation	Institutional Strategic Objective To ensure development and implementation of improved systems of communication public									6 810	4 843	5 879
Institutional Transformation	Institutional Strategic Objective To ensure effective implementation and monitoring of municipal systems to achieve									19 506	25 076	28 781
Local Economic Development	INSTITUTIONAL STRATEGIC OBJECTIVE TO PROMOTE, FACILITATE AND IMPROVE									10 720	15 350	18 815
Financial Viability	To maintain and improve financial viability of the Municipality by June 2022									55 195	69 900	72 461
Service Delivery	Institutional Strategic Objective To provide, improve and maintain infrastructure and basic services to local communities and/or									166 209	174 722	182 415
Allocations to other priorities												
Total Expenditure				1	-	-	-	-	-	301 926	322 759	344 707
References												

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

EC131 Inxuba Yethemba - Supporting Table SA8 Performance indicators and benchmarks

LC131 Inkubata Revenue - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.2%	1.1%	0.0%	0.9%	0.8%	0.9%	0.8%	0.9%	0.9%	0.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.6%	1.5%	0.0%	1.1%	1.0%	1.1%	1.1%	1.0%	1.1%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.9%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.4	0.2	-	0.1	-	0.1	0.1	0.1	0.1	0.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.4	0.2	-	0.1	-	0.1	0.1	0.1	0.1	0.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.0	-	0.0	-	0.0	0.0	0.0	0.0	0.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing %		99.9%	80.8%	0.0%	60.8%	0.0%	60.8%	60.8%	70.0%	70.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99.9%	80.8%	0.0%	60.8%	0.0%	60.8%	60.8%	70.0%	70.0%	70.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.8%	7.6%	0.0%	8.1%	0.0%	8.1%	8.1%	7.6%	7.6%	7.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))										
Creditors to Cash and Investments		210.6%	207.7%	0.0%	124.1%	0.0%	124.1%	124.1%	234.9%	764.1%	239.0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.8%	27.9%	0.0%	26.1%	25.8%	26.1%	27.2%	24.5%	25.0%	24.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		29.0%	29.3%	28.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		6.8%	6.7%	6.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	26.6%	26.2%	0.0%	24.1%	22.6%	24.1%	24.1%	22.6%	23.0%	22.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	17.7	-	-	-	-	-	32.0	35.8	35.5	37.5
ii O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.4%	12.1%	0.0%	11.2%	0.0%	11.2%	11.2%	10.5%	10.8%	10.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.1	2.0	-	1.4	-	3.4	3.2	0.2	0.5	1.6
References											

References

1 Consumer debtors > 12 months old are excluded from current assets

2 Only include if services provided by the municipality

EC131 Inxuba Yethemba Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	25 633	26 267	-	53 508	-	53 508	53 508	3 008	9 857	33 654
Cash + investments at the yr end less applications - R'000	18(1)b	2	(24 420)	(42 788)	-	(55 908)	-	(55 908)	(55 908)	(57 654)	(61 631)	(65 822)
Cash year end/monthly employee/supplier payments	18(1)b	3	2.1	2.0	-	3.4	-	3.4	3.2	0.2	0.5	1.8
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Service charge rev % change - macro CPIX target exclusive	18(1)a.(2)	5	N.A.	(5.4%)	(106.0%)	(6.0%)	1.9%	(13.3%)	(6.0%)	(0.7%)	(0.1%)	(0.2%)
Cash receipts % of Ratepayer & Other revenue	18(1)a.(2)	6	132.2%	75.5%	0.0%	57.2%	0.0%	57.2%	57.2%	69.4%	69.4%	69.4%
Debt impairment expense as a % of total billable revenue	18(1)a.(2)	7	0.0%	0.0%	0.0%	5.6%	5.2%	5.6%	5.6%	5.2%	5.3%	5.3%
Capital payments % of capital expenditure	18(1)c.19	8	0.0%	0.0%	0.0%	272.6%	0.0%	272.6%	0.0%	100.0%	104.9%	85.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.4%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(26.0%)	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%	6.9%	6.8%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.6%	3.3%	3.3%	3.3%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

EC131 Inxuba Yethemba - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settla.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2016/17																	
Valuation:																	
No. of properties		4 451	6	152	922	32	1 270	35	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		166	-	19	-	1	4	10	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		8 456 000	-	10 207 800	-	19 832 000	174 500	366 000	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		4	4	4	4	4	4	4	0	0	0	0	0	0	0	1	0
Frequency of valuation (select)		5	5	5	5	5	5	5	0	0	0	0	0	0	0	5	0
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	0	0	0	0	0	0	0	Market	0
Base of valuation (select)		Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	0	0	0	0	0	0	0	Land & impr	0
Phasing-in properties s21 (number)		No	No	No	No	No	No	No	0	0	0	0	0	0	0	Yes	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	0	0	0	0	0	0	0	No	0
Flat rate used? (Y/N)		Variable	Variable	Variable	Variable	Variable	Variable	Variable	0	0	0	0	0	0	0	Variable	0
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)																	
Special rating areas (R'000)	4																
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions/reductions/discs (R'000)																	

References

- 1 Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
- 2 Include value of additional reductions is 'free' value greater than MPRA minimum.
- 3 Average rate - cents in the Rand. Eg 10 26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
- 4 Include arrears collections
- 5 In favour of the rate-payer
- 6 Provide relevant information for historical comparisons.

EC131 Inxuba Yethemba - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2017/18																	
Valuation:																	
No. of properties		14 241	25	644	2 288	210	1 101	60	11	-	15	5	-	-	-	10	-
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3	800	-	1 000	-	-	-	1 200									
Rate revenue budget (R'000)		800	-	1 000	-	-	-	1 200									
Rate revenue expected to collect (R'000)		0	0	0				0									
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, discounts (R'000)																	

References

- 1 Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
- 2 Include value of additional reductions is 'free' value greater than MPRA minimum.
- 3 Average rate - cents in the Rand. Eg 10 26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
- 4 Include arrears collections
- 5 In favour of the rate-payer
- 6 Provide relevant information for historical comparisons

EC131 Inxuba Yethemba - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
RECEIPTS:	1 2									
Operating Transfers and Grants										
National Government:		-	-	-	-	-	-	50 716	53 837	66 751
Local Government Equitable Share								37 704	39 437	40 691
Finance Management								2 145	2 400	2 660
Integrated National Electrification Programme								9 000	12 000	22 400
EPWP Incentive								1 079		
Municipal Systems Improvement								788		1 000
Cogta - financial management support										
Provincial Government:		-	-	-	-	-	-	3 654	3 804	4 017
Sport and Recreation								2 510	2 656	2 805
Cogta - financial management support								1 154	1 148	1 212
District Municipality:		-	-	-	-	-	-	-	-	-
Finance Management Support								-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	-	-	-	-	-	54 380	57 641	70 768
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	25 313	29 014	40 154
Municipal Infrastructure Grant (MIG)								16 313	17 014	17 754
Integrated National Electrification Programme								9 000	12 000	22 400
Provincial Government:		-	-	-	-	-	-	-	-	-
Small Town Revitalisation								-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Finance Management Support								-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	25 313	29 014	40 154
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	-	-	-	79 693	86 655	110 922

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

EC131 Inxuba Yethemba - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	50 716	53 837	66 751
Local Government Equitable Share								37 704	39 437	40 691
Finance Management								2 145	2 400	2 660
Integrated National Electrification Programme								9 000	12 000	22 400
EPWP Incentive								1 079		
Municipal Systems Improvement								788		1 000
Cogta - financial management support										
Provincial Government:		-	-	-	-	-	-	3 664	3 804	4 017
Sport and Recreation								2 510	2 656	2 605
Cogta - financial management support								1 154	1 148	1 212
District Municipality:		-	-	-	-	-	-	-	-	-
Finance Management Support										
Other grant providers:		-	-	-	-	-	-	-	-	-
0										
Total operating expenditure of Transfers and Grants:		-	-	-	-	-	-	54 380	57 641	70 768
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	25 313	29 014	40 154
Municipal Infrastructure Grant (MIG)								16 313	17 014	17 754
Integrated National Electrification Programme								9 000	12 000	22 400
Provincial Government:		-	-	-	-	-	-	-	-	-
Small Town Revitalisation								-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Finance Management Support								-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	25 313	29 014	40 154
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	-	-	-	-	79 693	86 655	110 922

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

EC131 Inxuba Yethemba - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Insert description											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
Insert description											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Insert description	5										
house holds						2 225			2 361	2 524	2 695
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	2 225	-	-	2 361	2 524	2 695
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	2 225	-	-	2 361	2 524	2 695
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	2 225	-	-	2 361	2 524	2 695

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

EC131 Inxuba Yethemba - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
			A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers and Other)											
Basic Salaries and Wages		1									
Pension and UIF Contributions											
Medical Aid Contributions											
Motor Vehicle Allowance											
Cellphone Allowance									21	33	38
Housing Allowances											
Other benefits and allowances									7 118	7 806	8 428
Sub Total - Councillors		4	-	-	-	-	-	-	7 150	7 843	8 463
% increase		2	-	-	-	-	-	-	-	8.9%	8.8%
Senior Managers of the Municipality											
Basic Salaries and Wages		2							8 486	8 875	9 357
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance		3									
Cellphone Allowance		3									
Housing Allowances		3									
Other benefits and allowances		3									
Payments in lieu of leave											
Long service awards											
Postretirement benefit obligations		6									
Sub Total - Senior Managers of Municipality		4	-	-	-	-	-	-	8 486	8 875	9 357
% increase			-	-	-	-	-	-	-	8.0%	7.0%
Other Municipal Staff											
Basic Salaries and Wages									60 550	64 183	68 675
Pension and UIF Contributions									10 471	11 099	11 878
Medical Aid Contributions									2 017	2 130	2 267 444 35
Overtime											
Performance Bonus											
Motor Vehicle Allowance		3							1 982	2 016	2 157
Cellphone Allowance		3									
Housing Allowances		3									
Other benefits and allowances		3							91	64 183.37	88
Payments in lieu of leave											
Long service awards											
Postretirement benefit obligations		6									
Sub Total - Other Municipal Staff		4	-	-	-	-	-	-	75 000	79 500	85 063
% increase			-	-	-	-	-	-	-	8.0%	7.0%
Total Parent Municipality			-	-	-	-	-	-	88 636	94 019	100 585
			-	-	-	-	-	-	-	8.1%	7.0%
Board Members of Entities											
Basic Salaries and Wages											
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance		3									
Cellphone Allowance		3									
Housing Allowances		3									
Other benefits and allowances		3									
Board Fees											
Payments in lieu of leave											
Long service awards											
Postretirement benefit obligations		6									
Sub Total - Board Members of Entities		4	-	-	-	-	-	-	-	-	-
% increase			-	-	-	-	-	-	-	-	-
Senior Managers of Entities											
Basic Salaries and Wages											
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance		3									
Cellphone Allowance		3									
Housing Allowances		3									
Other benefits and allowances		3									
Payments in lieu of leave											
Long service awards											
Postretirement benefit obligations		6									
Sub Total - Senior Managers of Entities		4	-	-	-	-	-	-	-	-	-
% increase			-	-	-	-	-	-	-	-	-
Other Staff of Entities											
Basic Salaries and Wages											
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance		3									
Cellphone Allowance		3									
Housing Allowances		3									
Other benefits and allowances		3									
Payments in lieu of leave											
Long service awards											
Postretirement benefit obligations		6									
Sub Total - Other Staff of Entities		4	-	-	-	-	-	-	-	-	-
% increase			-	-	-	-	-	-	-	-	-
Total Municipal Entities			-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			-	-	-	-	-	-	88 636	94 019	100 585
% increase		4	-	-	-	-	-	-	-	6.1%	7.0%
TOTAL MANAGERS AND STAFF		57	-	-	-	-	-	-	81 486	86 375	92 422

References

1. Include Loans and advances where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. s57 of the Systems Act

3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance

4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

6. Includes pension payments and employer contributions to medical aid

7. Correct as at 30 June

Column Definitions

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating their are unaudited

D. The original budget approved by council for the budget year

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year

H and I. The indicative projection

EC131 Inxuba Yethemba - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

[illegible]

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1. speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

EC131 Inxuba Yethemba - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2015/16			Current Year 2016/17			Budget Year 2017/18		
Number	1,2		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)									18		18
Board Members of municipal entities	4										
Municipal employees	5										
Municipal Manager and Senior Managers	3								6		6
Other Managers	7								2	2	
Professionals			-	-	-	-	-	-	24	21	-
Finance									3	2	
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse									5	5	
Other									16	14	
Technicians			-	-	-	-	-	-	19	19	1
Finance									2	2	
Spatial/town planning									2	2	
Information Technology									1	1	1
Roads									2	2	
Electricity									6	6	
Water											
Sanitation											
Refuse											
Other									4	4	
Clerks (Clerical and administrative)									85	79	
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators									43	32	
Elementary Occupations									209	162	
TOTAL PERSONNEL NUMBERS	9		-	-	-	-	-	-	406	315	25
% Increase						-	-	-	-	-	-
Total municipal employees headcount	6, 10								400	315	19
Finance personnel headcount	8, 10								37	29	6
Human Resources personnel headcount	8, 10								6	6	

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons. Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

EC131 Inxuba Yethamba - Supporting Table SA25 Budgeted monthly revenue and expenditure

EC-131 HIA/UDA Refinements - Supporting Table 02a: budgeted monthly revenue and expenditure															Medium Term Revenue and Expenditure Framework			
Description	Ref	Budget Year 2017/18												Budget Year +1 2018/19		Budget Year +2 2019/20		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20		
Revenue By Source																		
Property rates		43 501													43 501	46 068	48 739	
Service charges - electricity revenue		11 521	19 233	17 522	14 213	10 213	11 252	9 633	10 213	8 564	9 363	9 517	10 000	141 241	149 574	158 249	-	
Service charges - water revenue																	-	
Service charges - sanitation revenue																	-	
Service charges - refuse revenue																	-	
Service charges - other																	-	
Rental of facilities and equipment																	-	
Interest earned - external investments																	-	
Interest earned - outstanding debtors																	-	
Dividends received																	-	
Fines, penalties and forfeits																	-	
Licences and permits																	-	
Agency services																	-	
Transfers and subsidies																	-	
Other revenue																	-	
Gains on disposal of PPE																	-	
Total Revenue (excluding capital transfers and contribution)		62 315	24 573	25 562	21 205	15 553	17 745	14 973	15 553	66 031	14 703	14 858	12 838	305 909	321 151	349 561		
Expenditure By Type																		
Employee related costs		6 250	6 250	6 250	6 250	6 250	6 250	6 250	6 250	6 250	6 250	6 250	6 250	75 000	80 175	85 627		
Remuneration of councillors		596	596	596	596	596	596	596	596	596	596	596	596	7 150	7 643	8 163		
Debt impairment		959	959	959	959	959	959	959	959	959	959	959	959	11 513	12 307	13 144		
Depreciation & asset impairment		5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	66 466	71 052	75 683		
Finance charges		216	216	216	216	216	216	216	216	216	216	216	216	2 592	2 770	2 959		
Bulk purchases		6 472	6 472	6 472	6 472	6 472	6 472	6 472	6 472	6 472	6 472	6 472	6 472	77 665	83 024	88 670		
Other materials		348	348	348	348	348	348	348	348	348	348	348	348	4 160	4 469	4 773		
Contracted services		583	583	583	583	583	583	583	583	583	583	583	583	7 000	7 483	7 992		
Transfers and subsidies		197	197	197	197	197	197	197	197	197	197	197	197	2 361	2 524	2 695		
Other expenditure		4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	48 000	51 312	54 801		
Loss on disposal of PPE														-	-	-		
Total Expenditure		25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	301 926	322 759	344 707		
Surplus/(Deficit)		37 155	(587)	402	(3 955)	(9 607)	(7 416)	(10 187)	(9 607)	40 870	(10 457)	(10 303)	(12 323)	3 983	(1 608)	4 855		
Transfers and subsidies - capital (monetary allocations) (National /Provincial and District)																		
Transfers and subsidies - capital (monetary allocations) (National /Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																		
Transfers and subsidies - capital (in-kind - all)																		
Surplus/(Deficit) after capital transfers & contributions		44 367	(587)	402	(3 955)	(3 282)	(7 416)	(10 187)	(6 832)	40 870	(10 457)	(10 303)	(3 323)	29 296	27 406	45 009		
Taxation																		
Attributable to minorities																		
Share of surplus/ (deficit) of associate																		
Surplus/(Deficit)	1	44 367	(587)	402	(3 955)	(3 282)	(7 416)	(10 187)	(6 832)	40 870	(10 457)	(10 303)	(3 323)	29 296	27 406	45 009		

References

1 Surplus (Deficit) must reconcile with Budgeted Financial Performance

EC131 Inxuba Yethemba - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		67	67	67	67	67	67	67	67	67	67	67	67	800	847	896
Vote 2 - COUNCIL GENERAL		8 466	8 466	8 466	8 466	8 466	8 466	8 466	8 466	8 466	8 466	8 466	5 841	98 962	104 982	120 855
Vote 3 - EXECUTIVE MAYOR		3 283	3 283	3 283	3 283	3 283	3 283	3 283	3 283	3 283	3 283	3 283	3 283	39 399	41 724	44 144
Vote 4 - CORPORATE DEPARTMENT		13 771	13 771	13 771	13 771	13 771	13 771	13 771	13 771	13 771	13 771	13 771	39 206	190 690	201 160	222 285
Vote 5 - FINANCE		114	114	114	114	114	114	114	114	114	114	114	114	1 371	1 451	1 536
Vote 6 - COMMUNITY SERVICE																
Vote 7 - TECHNICAL SERVICES																
Vote 8 - IPED																
Vote 9 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 -																
Total Revenue by Vote		25 701	25 701	25 701	25 701	25 701	25 701	25 701	25 701	25 701	25 701	25 701	48 511	331 222	350 165	389 715
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER		1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039	12 465	13 200	13 966
Vote 2 - COUNCIL GENERAL		1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	15 998	16 942	17 924
Vote 3 - EXECUTIVE MAYOR		43	43	43	43	43	43	43	43	43	43	43	43	519	740	783
Vote 4 - CORPORATE DEPARTMENT		2 063	2 063	2 063	2 063	2 063	2 063	2 063	2 063	2 063	2 063	2 063	2 063	24 756	26 217	28 965
Vote 5 - FINANCE		2 256	2 256	2 256	2 256	2 256	2 256	2 256	2 256	2 256	2 256	2 256	2 256	27 076	28 674	30 337
Vote 6 - COMMUNITY SERVICE		2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 768	31 235	32 887	34 794
Vote 7 - TECHNICAL SERVICES		14 503	14 503	14 503	14 503	14 503	14 503	14 503	14 503	14 503	14 503	14 503	14 503	174 039	187 327	200 126
Vote 8 - IPED		1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	15 839	16 773	17 799
Vote 9 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 -																
Total Expenditure by Vote		25 146	25 146	25 146	25 146	25 146	25 146	25 146	25 146	25 146	25 146	25 146	25 326	301 926	322 759	344 695
Surplus/(Deficit) before assoc.		555	555	555	555	555	555	555	555	555	555	555	23 185	29 296	27 406	45 021
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	555	555	555	555	555	555	555	555	555	555	555	23 185	29 296	27 406	45 021

References
1 Surplus (Deficit) must reconcile with Budgeted Financial Performance

EC131 Inxuba Yethemba - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

EC131 Ikhuda Yethemba - Supporting rate SAZ: Budgeted monthly revenue and expenditure (functional classification)																		
R thousand	Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Revenue - Functional			8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	99 084	105 097	120 977
Governance and administration			8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	-	-	-
Executive and council			8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	99 084	105 097	120 977
Finance and administration																		
Internal audit			452	452	452	452	452	452	452	452	452	452	452	452	452	5 426	5 760	6 094
Community and public safety			345	345	345	345	345	345	345	345	345	345	345	345	345	4 146	4 404	4 659
Community and social services			7	7	7	7	7	7	7	7	7	7	7	7	90	95	101	
Sport and recreation			3	3	3	3	3	3	3	3	3	3	3	3	3	37	39	41
Public safety			96	96	96	96	96	96	96	96	96	96	96	96	96	1 154	1 222	1 293
Housing																		
Health			794	794	794	794	794	794	794	794	794	794	794	794	794	25 840	27 103	28 429
Economic and environmental services			188	188	188	188	188	188	188	188	188	188	188	188	188	2 257	2 390	2 529
Planning and development			606	606	606	606	606	606	606	606	606	606	606	606	606	23 583	24 713	25 900
Road transport																		
Environmental protection																		
Trading services			15 929	15 929	15 929	15 929	15 929	15 929	15 929	15 929	15 929	15 929	15 929	15 929	15 929	200 147	211 437	233 404
Energy sources			13 665	13 665	13 665	13 665	13 665	13 665	13 665	13 665	13 665	13 665	13 665	13 665	172 980	182 667	202 966	
Water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management			2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	27 167	28 770	30 438
Other			60	60	60	60	60	60	60	60	60	60	60	60	60	725	768	812
Total Revenue - Functional			25 492	25 492	25 492	25 492	25 492	25 492	25 492	25 492	25 492	25 492	25 492	25 492	25 492	331 222	350 165	389 715
Expenditure - Functional			6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	73 828	78 184	83 947
Governance and administration			2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	26 330	27 884	29 501
Executive and council			3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	46 026	48 742	52 796
Finance and administration			123	123	123	123	123	123	123	123	123	123	123	123	123	1 472	1 559	1 649
Internal audit			1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	22 315	23 632	25 003
Community and public safety			746	746	746	746	746	746	746	746	746	746	746	746	746	8 955	9 484	10 034
Community and social services			931	931	931	931	931	931	931	931	931	931	931	931	931	11 166	11 825	12 511
Sport and recreation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing			144	144	144	144	144	144	144	144	144	144	144	144	144	1 733	1 835	1 942
Health			38	38	38	38	38	38	38	38	38	38	38	38	38	461	488	516
Economic and environmental services			6 778	6 778	6 778	6 778	6 778	6 778	6 778	6 778	6 778	6 778	6 778	6 778	6 778	81 335	89 153	94 336
Planning and development			1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	12 713	13 463	14 256
Road transport			5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	68 622	75 690	80 080
Environmental protection																		
Trading services			9 345	9 345	9 345	9 345	9 345	9 345	9 345	9 345	9 345	9 345	9 345	9 345	9 345	112 143	118 759	127 582
Energy sources			8 305	8 305	8 305	8 305	8 305	8 305	8 305	8 305	8 305	8 305	8 305	8 305	8 305	99 664	105 545	113 601
Water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management			1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	12 478	13 215	13 981
Other			1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	12 304	13 030	13 839
Total Expenditure - Functional			25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	301 926	322 759	344 707
Surplus/(Deficit) before assoc.			332	332	332	332	332	332	332	332	332	332	332	332	332	29 296	27 406	45 009
Share of surplus/ (deficit) of associate																		
Surplus/(Deficit)			332	332	332	332	332	332	332	332	332	332	332	332	332	29 296	27 406	45 009

References

1 Surplus (Deficit) must reconcile with Budgeted Financial Performance

EC/131 Inxuba Yethemba - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

EC131 Inxuba Yemenda - Supporting Table SA20 Budgeted monthly capital expenditure (municipal vote)																	
R thousand	Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
1	Multi-year expenditure to be appropriated																
	Vote 1 - MUNICIPAL MANAGER																
	Vote 2 - COUNCIL GENERAL																
	Vote 3 - EXECUTIVE MAYOR																
	Vote 4 - CORPORATE DEPARTMENT																
	Vote 5 - FINANCE																
	Vote 6 - COMMUNITY SERVICE																
	Vote 7 - TECHNICAL SERVICES																
	Vote 8 - IPED																
	Vote 9 -																
	Vote 10 -																
	Vote 11 -																
	Vote 12 -																
	Vote 13 -																
	Vote 14 -																
	Vote 15 -																
2	Capital multi-year expenditure sub-total		2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	34 344	35 014	46 154
2	Single-year expenditure to be appropriated																
	Vote 1 - MUNICIPAL MANAGER																
	Vote 2 - COUNCIL GENERAL																
	Vote 3 - EXECUTIVE MAYOR																
	Vote 4 - CORPORATE DEPARTMENT																
	Vote 5 - FINANCE																
	Vote 6 - COMMUNITY SERVICE																
	Vote 7 - TECHNICAL SERVICES																
	Vote 8 - IPED																
	Vote 9 -																
	Vote 10 -																
	Vote 11 -																
	Vote 12 -																
	Vote 13 -																
	Vote 14 -																
	Vote 15 -																
2	Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Capital Expenditure		2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	34 344	35 014	46 154

References

- 1 Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

EC131 Inxuba Yethemba - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Capital Expenditure - Functional	1															
	Governance and administration																
	Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Finance and administration																
	Internal audit																
	Community and public safety		889	889	889	889	889	889	889	889	889	889	889	889	10 671	11 408	12 184
	Community and social services		122	122	122	122	122	122	122	122	122	122	122	122	1 462	1 563	1 669
	Sport and recreation		624	624	624	624	624	624	624	624	624	624	624	624	7 483	7 999	8 543
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		144	144	144	144	144	144	144	144	144	144	144	144	1 727	1 846	1 971
	Health														-	-	-
	Economic and environmental services		981	981	981	981	981	981	981	981	981	981	981	981	11 769	12 581	13 436
	Planning and development														-	-	-
	Road transport		981	981	981	981	981	981	981	981	981	981	981	981	11 769	12 581	13 436
	Environmental protection														-	-	-
	Trading services		992	992	992	992	992	992	992	992	992	992	992	992	11 903	11 025	20 534
	Energy sources		992	992	992	992	992	992	992	992	992	992	992	992	11 903	11 025	20 534
	Water management														-	-	-
	Waste water management														-	-	-
	Waste management														-	-	-
	Other														-	-	-
	Total Capital Expenditure - Functional	2	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	34 344	35 014	46 154
	Funded by:																
	National Government		2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	25 313	29 014	40 154
	Provincial Government														-	-	-
	District Municipality														-	-	-
	Other transfers and grants														-	-	-
	Transfers recognised - capital		2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	25 313	29 014	40 154
	Public contributions & donations														-	-	-
	Borrowing		753	753	753	753	753	753	753	753	753	753	753	753	9 031	6 000	6 000
	Internally generated funds														-	-	-
	Total Capital Funding		2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	34 344	35 014	46 154

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

EC131 Inxuba Yethemba - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand															
Cash Receipts By Source															
Property rates	8 239	2 768	2 373	2 373	2 373	2 373	2 373	2 373	2 373	2 373	2 373	6 227	30 451	32 247	34 118
Service charges - electricity revenue		7 052	7 052	7 052	7 052	7 052	7 052	7 052	7 052	7 052	7 052	20 039	98 669	104 702	110 775
Service charges - water revenue												-	-	-	-
Service charges - sanitation revenue												-	-	-	-
Service charges - refuse revenue	1 414	1 712	1 212	1 212	1 212	1 212	1 212	1 212	1 212	1 212	1 212	3 435	16 972	17 973	19 016
Service charges - other	679	592	592	592	592	592	592	592	592	592	592	1 649	8 149	8 629	9 130
Rental of facilities and equipment	188	188	188	188	188	188	188	188	188	188	188	188	2 254	2 267	2 256
Interest earned - external investments	10	10	10	10	10	10	10	10	10	10	10	10	118	125	132
Interest earned - outstanding debors	543	465	465	465	465	465	465	465	465	465	465	1 319	6 515	6 900	7 300
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and refunds	39	33	33	33	33	33	33	33	33	33	33	95	468	496	525
Licence and permits	423	423	423	423	423	423	423	423	423	423	423	423	5 071	5 370	5 681
Agency services												-	-	-	-
Transfer receipts - operational		19 127			19 127				19 127			-	54 380	57 641	70 789
Other revenue	810	810	810	810	810	810	810	810	810	810	810	810	9 722	10 296	10 893
Cash Receipts by Source	12 345	31 641	13 154	13 154	31 288	13 154	13 154	13 154	31 285	13 154	13 154	34 244	232 944	248 746	279 442
Other Cash Flows by Source															
Transfer receipts - capital		9 436			9 436				9 436			-	25 313	29 014	40 164
Total Cash Receipts by Source	12 345	40 118	13 154	13 154	39 723	13 154	13 154	13 154	39 723	13 154	13 154	34 244	258 257	275 760	311 016
Cash Payments by Type															
Employee related costs	6 053	6 053	6 053	6 053	6 053	6 053	6 053	6 053	6 053	6 053	6 053	6 053	72 750	77 770	83 059
Remuneration of councillors	578	578	578	578	578	578	578	578	578	578	578	578	6 536	7 414	7 918
Finance charges	209	209	209	209	209	209	209	209	209	209	209	209	2 514	2 687	2 870
Bulk purchases - Electricity	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	75 335	80 533	86 010
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	338	338	338	338	338	338	338	338	338	338	338	338	4 055	4 305	4 629
Contracted services	566	566	566	566	566	566	566	566	566	566	566	566	6 780	7 299	7 752
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	566	566	566	566	566	566	566	566	566	566	566	566	6 780	2 448	2 615
Other expenditure	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	46 550	49 773	53 157
Cash Payments by Type	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	221 729	232 216	244 009
Other Cash Flows/Payments by Type															
Capital assets		11 448			11 448					11 448		-	34 344	35 713	39 210
Repayment of borrowing															
Total Cash Payments by Type	18 477	10 477	29 925	18 477	29 925	18 477	18 477	18 477	18 477	29 925	18 477	18 477	256 073	268 932	287 219
NET INCREASE/(DECREASE) IN CASH HELD	(8 132)	21 641	(16 771)	(5 319)	9 797	(5 319)	(5 319)	(5 319)	21 245	(16 767)	(5 319)	15 767	2 208	6 848	23 797
Cash held at beginning of the month/year	800	15 338	16 308	14 989	15 786	4 670	14 300	16 619	(11 239)	9 338	(7 259)	(32 778)	800	3 008	9 867
Cash held at the month/year end	(5 332)	15 308	(459)	(5 778)	4 019	(1 300)	(6 619)	(11 938)	9 308	(7 459)	(12 778)	3 008	3 008	9 867	33 664

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the incoming of cheques and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTRF it is now directly linked to A7

EC131 Inxuba Yethimba - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash Receipts by Source															
Property rates	6 231	2 768	2 373	2 373	2 373	2 373	2 373	2 373	2 373	2 373	2 373	6 227	30 451	32 247	34 118
Service charges - electricity revenue		7 052	7 052	7 052	7 052	7 052	7 052	7 052	7 052	7 052	7 052	20 008	98 859	104 702	110 775
Service charges - water revenue												-	-	-	-
Service charges - sanitation revenue												-	-	-	-
Service charges - refuse revenue	1 414	1 212	1 212	1 212	1 212	1 212	1 212	1 212	1 212	1 212	1 212	3 435	16 972	17 973	19 010
Service charges - other	679	592	592	592	592	592	592	592	592	592	592	1 649	8 149	8 629	9 130
Rental of facilities and equipment	188	188	188	188	188	188	188	188	188	188	188	188	2 254	2 387	2 526
Interest earned - external investments	10	10	10	10	10	10	10	10	10	10	10	10	118	125	132
Interest earned - outstanding debtors	543	465	465	465	465	465	465	465	465	465	465	1 319	6 515	6 900	7 300
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and refunds	39	33	33	33	33	33	33	33	33	33	33	95	468	495	525
Licences and permits	423	423	423	423	423	423	423	423	423	423	423	423	5 071	5 370	5 681
Agency services												-	-	-	-
Transfer receipts - operational		18 127			18 127				18 127			-	54 380	57 541	70 768
Other revenue	810	810	810	810	810	810	810	810	810	810	810	-	9 722	10 285	10 853
Cash Receipts by Source	12 345	31 641	13 158	13 158	31 245	13 158	13 158	13 158	31 245	13 158	13 158	34 264	232 848	246 746	270 842
Other Cash Flows by Source															
Transfer receipts - capital	8 430	8 430			8 430				8 430			-	25 313	29 014	40 154
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)												-	-	-	-
Proceeds on disposal of PPE												-	-	-	-
Short term loans												-	-	-	-
Borrowing long term/relaxing												-	-	-	-
Increase (decrease) in consumer deposits												-	-	-	-
Decrease (increase) in non-current debtors												-	-	-	-
Decrease (increase) other non-current receivables												-	-	-	-
Decrease (increase) in non-current investments												-	-	-	-
Total Cash Receipts by Source	12 345	40 118	13 158	13 158	39 723	13 158	13 158	13 158	39 723	13 158	13 158	34 264	258 281	275 780	311 016
Cash Payments by Type															
Employee related costs	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	72 750	77 770	83 059
Remuneration of councillors	578	578	578	578	578	578	578	578	578	578	578	578	6 936	7 414	7 918
Finance charges	209	209	209	209	209	209	209	209	209	209	209	209	2 514	2 587	2 870
Bulk purchases - Electricity	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	75 335	80 533	85 010
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	338	338	338	338	338	338	338	338	338	338	338	338	4 055	4 305	4 629
Contracted services	566	566	566	566	566	566	566	566	566	566	566	566	6 750	7 259	7 752
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	566	566	566	566	566	566	566	566	566	566	566	566	6 750	7 259	7 752
Other expenditure	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	46 550	49 773	53 157
Cash Payments by Type	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	221 729	232 218	244 009
Other Cash Flows/ Payments by Type															
Capital assets															
Repayment of borrowing															
Other Cash Flows/ Payments															
Total Cash Payments by Type	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	18 477	258 073	268 932	287 219
NET INCREASE/DECREASE IN CASH HELD	(6 132)	21 641	(15 787)	(5 319)	9 767	(5 319)	(5 319)	(5 319)	21 245	(16 767)	(5 319)	15 787	2 206	6 844	23 797
Cash/cash equivalents at the month/year began	810	15 330	10 308	14 501	15 778	4 019	11 300	16 619	11 936	9 306	(7 459)	(12 778)	3 006	3 006	11 857
Cash/cash equivalents at the month/year end	(5 322)	16 308	(459)	(5 778)	4 019	(1 300)	(6 619)	(11 936)	9 306	(7 459)	(12 778)	3 006	3 006	9 857	33 654

1 Note that this section of Table SA 30 is elaborately not linked to Table A4 because timing differences between the incurring of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTRPF it is now directly linked to A7

EC131 Inxuba Yethemba - Supporting Table SA34a Capital expenditure on new assets by asset class

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Other assets	1971	1846	1727	1846	1971
Operational Buildings	-	-	-	-	-
Municipal Offices	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-
Building Plan Offices	-	-	-	-	-
Workshops	-	-	-	-	-
Yards	-	-	-	-	-
Stores	-	-	-	-	-
Laboratories	-	-	-	-	-
Training Centres	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-
Depots	-	-	-	-	-
Capital Spares	-	-	-	-	-
Housing	-	-	-	-	-
Staff Housing	-	-	-	-	-
Social Housing	-	-	-	-	-
Capital Spares	-	-	-	-	-
Biological or Cultivated Assets					
Biological or Cultivated Assets	-	-	-	-	-
Intangible Assets					
Servitudes	-	-	-	-	-
Licences and Rights	-	-	-	-	-
Water Rights	-	-	-	-	-
Effluent Licenses	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-
Unspecified	-	-	-	-	-
Computer Equipment					
Computer Equipment	-	-	-	-	-
Furniture and Office Equipment					
Furniture and Office Equipment	-	-	-	-	-
Machinery and Equipment					
Machinery and Equipment	-	-	-	-	-
Transport Assets					
Transport Assets	-	-	-	-	-

<u>Libraries</u>	-	-	-	-	-	-	-	-	-	-	-	-
<u>Libraries</u>	-	-	-	-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	-	-	-	-	-	-	-	34 344	35 014	46 154

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital

check balance	-	-20 656 802	-	-32 369 000	-32 369 000	-32 369 000	-32 369 000	34 343 509	670 491	11 140 000
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Capital Spares

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[illegible]

EC131 Inxuba Yethemba - Supporting Table SA34d Depreciation by asset class

[illegible]

Biological or Cultivated Assets										
<u>Intangible Assets</u>										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
<u>Computer Equipment</u>										
Computer Equipment										
<u>Furniture and Office Equipment</u>										
Furniture and Office Equipment										
<u>Machinery and Equipment</u>										
Machinery and Equipment										
<u>Transport Assets</u>										
Transport Assets										
<u>Libraries</u>										
Libraries										
<u>Zoo's, Marine and Non-biological Animals</u>										
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	-	-	-	-	-	-	66 466	69 992	73 729

References

1 Depreciation based on write down values. Not including Depreciation resulting from revaluation

Check	(59 213)	(61 252)	-	(62 644)	(62 644)	(62 644)	3 821	3 526	2 677
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EC131 Inxuba Yethemba - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Present value
R thousand								
Capital expenditure	1							
Vote 1 - MUNICIPAL MANAGER		-	-	-				
Vote 2 - COUNCIL GENERAL		-	-	-				
Vote 3 - EXECUTIVE MAYOR		-	-	-				
Vote 4 - CORPORATE DEPARTMENT		-	-	-				
Vote 5 - FINANCE		-	-	-				
Vote 6 - COMMUNITY SERVICE		7 483	7 999	8 543				
Vote 7 - TECHNICAL SERVICES		26 861	27 015	37 611				
Vote 8 - IPED		-	-	-				
Vote 9 -		-	-	-				
Vote 10 -		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		34 344	35 014	46 154	-	-	-	-
Future operational costs by vote	2							
Vote 1 - MUNICIPAL MANAGER								
Vote 2 - COUNCIL GENERAL								
Vote 3 - EXECUTIVE MAYOR								
Vote 4 - CORPORATE DEPARTMENT								
Vote 5 - FINANCE								
Vote 6 - COMMUNITY SERVICE								
Vote 7 - TECHNICAL SERVICES								
Vote 8 - IPED								
Vote 9 -								
Vote 10 -								
Vote 11 -								
Vote 12 -								
Vote 13 -								
Vote 14 -								
Vote 15 -								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		34 344	35 014	46 154	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

EC131 Inxuba Yethemba - Supporting Table SA36 Detailed capital budget

EC131 Inxuba Yethemba - Supporting Table SA35 Detailed capital budget																	
Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project Information		
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal	
Parent municipality:																	
List all capital projects grouped by Municipal Vote																	
Municipal Vote/Capital project	4	Construction of Hillside Community Hall	ECN172311	14-54	Yes	Community Facility	Community halls	30° 07' and S: 32 Degrees 10' 07"	5 500			-				Ward 6	New
		Paving of Gombok Lane and Associated Storm Water Drainage	EC2015272	15-45	Yes	Roads and Storm Water	Roads, Pavements & Bridges	30° 9' and S: 31 Degrees 30' 44"	9 818			4 918				Ward 4	New
		Erection of Electric High Mast			Yes	Community Lighting	Street Lighting		9 500			2 969				Ward 4.6	New
		Paving of Vukuzenzele Street			Yes	Roads Infrastructure	Roads		2 248			2 062				Ward 6	New
		Lusaka community Hall			Yes	Community Facilities	Halls		10 600			2 200				ward 8	New
		Moko Street			Yes	Roads Infrastructure	Roads		4 400			1 200				Ward 9	New
		Upgrading of Cradock Landfill Site			Yes	Non-revenue Generating	Landfill Sites		12 000			2 969				Ward 5	New
		Regraveling of Hills Street			Yes	Community Facilities	Cometries/Crematorium		301			301				Ward 6	New
		Paving of Tubough Street			Yes	Roads Infrastructure	Roads		4 650			950				Ward 4	New
Parent Capital expenditure																	
1																	
Entity:																	
List all capital projects grouped by Entity																	
Entity A																	
Water project A																	
Entity B																	
Electricity project B																	
Entity Capital expenditure																	
13 879																	
References:																	
1. Must reconcile with Budgeted Capital Expenditure																	
2. As per Table SA6																	
3. As per Table SA34																	
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote																	
5. Correct to seconds. Provide a logical starting point on networked infrastructure																	
6. Delegation projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13																	

Check

INXUBA YETHEMBA LOCAL MUNICIPALITY
BUDGET AND TREASURY DIRECTORATE



A1 BUDGET SUMMARY



SCHEDULE A

**FINAL ANNUAL BUDGET AND SUPPORTING
DOCUMENTATION FOR INXUBA YETHEMBA
LOCAL MUNICIPALITY**



**FINAL ANNUAL BUDGET OF
INXUBA YETHEMBA LOCAL MUNICIPALITY**



**2017/18 TO 2019/20
MEDIUM TERM REVENUE AND
EXPENDITURE FRAMEWORK**

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1.1 Executive Summary

In terms of section 227 of the Constitution, local government is entitled to an equitable share of nationally raised revenue to enable it to provide basic services and perform its allocated functions. The local government equitable share is an unconditional transfer that supplements the revenue raised by municipalities (including property rates and service charges). The equitable share provides funding for municipalities to deliver free basic services to poor households and subsidises the cost of administration and other core services for those municipalities that have the least potential to cover these.

The Constitution gives local government substantial own-revenue-raising powers (particularly through property rates and surcharges on services). Municipalities are expected to fund most of their own administrative costs and cross-subsidise some services for indigent residents. The budget must indicate all allocations from its equitable share and conditional allocations to be transferred to the municipality indicating each category of funding to be utilised by the municipality in the provision of services.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2017/18 Medium-term Revenue and Expenditure Framework for Inxuba Yethemba Local Municipality:

Table 2 Consolidated Overview of the 2017/18 MTREF

1.2 Operating Revenue Framework

For the municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that the district is faced with infrastructure backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence the need to determine economic and affordable tariffs and balancing expenditures against realistically anticipated revenues. The municipality has to improve the revenue cycle in order to have funds available to sustain a positive cash flow position and its liquidity.

The municipality has embarked on data cleansing which will improve billing and collection rate of the municipality. The focus areas of this strategy are to improve and enhance the following:

- ✓ The indigent registration;
- ✓ Data cleansing on the financial information systems;
- ✓ Updating of all consumer files;
- ✓ Accurate billing (proper tariffs charged);

- ✓ Revenue collection that's sustains the cash flow position of the municipality;
- ✓ Skills transfer and capacitation of municipal officials on the revenue enhancement strategy;
- ✓ Debt recovery of all outstanding amounts; and
- ✓ An effective implementation of the credit control policy

The following table is a summary of the 2017/18 MTREF (classified by main revenue source):

Table 3 Summary of revenue classified by main revenue source –Inxuba Yethemba Municipality
Operating Revenue by Source Final Budget 2017/18 MTREF

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	23 765	24 835	–	26 366	–	26 366	26 366	43 501	46 068	48 739
Service charges - electricity revenue	2	92 127	101 376	–	130 056	–	130 056	130 056	141 241	149 574	158 249
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	14 765	15 835	–	22 325	–	22 325	22 325	24 246	25 676	27 165
Service charges - other		19 911	9 486		15 439		15 439	15 439	11 641	12 328	13 043
Rental of facilities and equipment					3 051		3 051	3 051	2 254	2 387	2 526
Interest earned - external investments					109		109	109	118	125	132
Interest earned - outstanding debtors					8 570		8 570	8 570	9 307	9 856	10 428
Dividends received									1 059	1 122	1 187
Fines, penalties and forfeits		135	145		616		616	616	669	709	750
Licences and permits					2 739		2 739	2 739	5 071	5 370	5 681
Agency services											
Transfers and subsidies		61 588	70 554		52 379		52 379	52 379	54 380	57 641	70 768
Other revenue	2	17 521	19 680	–	8 952	–	8 952	8 952	9 722	10 296	10 893
Gains on disposal of PPE									2 700	–	–
Total Revenue (excluding capital transfers and contributions)		229 812	241 911	–	270 603	–	270 603	270 603	305 909	321 151	349 561

and expenditure)

EC131 Inxuba Yethemba - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	23 765	24 835	-	26 366	41 000	26 366	26 366	43 501	46 068	48 739
Service charges - electricity revenue	2	92 127	101 376	-	130 056	130 056	130 056	130 056	141 241	149 574	158 249
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	14 765	15 835	-	22 325	22 325	22 325	22 325	24 246	25 676	27 165
Service charges - other		19 911	9 486		15 439	16 165	15 439	15 439	11 641	12 328	13 043
Rental of facilities and equipment					3 051	2 076	3 051	3 051	2 254	2 387	2 526
Interest earned - external investments					109	109	109	109	118	125	132
Interest earned - outstanding debtors					8 570	8 570	8 570	8 570	9 307	9 856	10 428
Dividends received						-			1 059	1 122	1 187
Fines, penalties and forfeits		135	145		616	616	616	616	669	709	750
Licences and permits					2 739	4 669	2 739	2 739	5 071	5 370	5 681
Agency services						-					
Transfers and subsidies		61 588	70 554		52 379	53 354	52 379	52 379	54 380	57 641	70 768
Other revenue	2	17 521	19 680	-	8 952	8 952	8 952	8 952	9 722	10 296	10 893
Gains on disposal of PPE									2 700	-	-
Total Revenue (excluding capital transfers and contributions)		229 812	241 911	-	270 603	287 893	270 603	270 603	305 909	321 151	349 561

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement in order to achieve the correct calculation of the operating surplus/deficit.

Transfers recognised operational which are in fact operating grants, are the main source of revenue stream and constitute 17.7% of the total operating revenue of the municipality amounting R305.9 million. In 2017/18 financial year, revenue from electricity services charges totalled R130 million or 42.6 % of total operating revenue and refuse removal services constitute 7,8% of the total operating revenue. Property Rates revenue increases to R 43 million and 46 million in the respective outer financial years of the MTREF.

Figure 2 Main operational expenditure categories for the 2017/18 financial year-

May 2017

Table 4 Operating Transfers and Grant Receipts –

Description R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:	1, 2						
<u>Operating Transfers and Grants</u>							
National Government:		–	–	–	50 716	53 837	66 751
Local Government Equitable Share					37 704	39 437	40 691
Finance Management					2 145	2 400	2 660
Integrated National Electrification Programme					9 000	12 000	22 400
EPWP Incentive					1 079		
Municipal Systems Improvement					788		1 000
Cogta - financial management support							
Provincial Government: Sport and Recreation		–	–	–	3 664	3 804	4 017
					2 510	2 656	2 805
Cogta - financial management support					1 154	1 148	1 212
Total Operating Transfers and Grants	5	–	–	–	54 380	57 641	70 768
<u>Capital Transfers and Grants</u>							
National Government:		–	–	–	25 313	29 014	40 154
Municipal Infrastructure Grant (MIG)					16 313	17 014	17 754
Integrated National Electrification Programme					9 000	12 000	22 400
					–	–	–
Total Capital Transfers and Grants	5	–	–	–	25 313	29 014	40 154
TOTAL RECEIPTS OF TRANSFERS & GRANTS		–	–	–	79 693	86 655	110 922

The table above is a breakdown of grant funding that is allocated to the municipality. This is an indication that, the municipality to be financially viable it mainly depends on grant funding for its operations. As depicted in Supporting Table SA18 above over the MTREF period there is going to be a decrease in grants allocated to the municipality, this therefore requires the municipality to fully implement strategies to

improve on the billing and collection of consumer debtors; and the implementation of the cost containment measures to curb unnecessary expenditure.

1.2.1 Sale of Electricity and Impact of Tariff Increases

The municipality is currently experiencing challenges in the billing, collection and implementation of the electricity tariffs across the Inxuba Yethemba Area. National Treasury is encouraging all municipalities to carefully review the level and structure of their tariffs to ensure, that:

- Tariffs are fully cost-reflective – including the cost of operating and maintenance of networks and the cost associated with reticulation expansion;
- Tariffs are structured such that they protect basic levels of service and ensure the provision of free services to the indigent; and
- Tariffs are designed to encourage efficient and sustainable consumption.

In addition, National Treasury has urged all municipalities to ensure that Tariff structures are cost reflective by 2014 and to date the municipality has missed that deadline, as the cost of providing these services is higher than the billing and collection rate for the services referred to.

1.3 Operating Expenditure Framework

The municipality's expenditure framework for the 2017/18 MTREF budget is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services;
- The municipality is striving to eliminate all non-priority spending; and
- The municipality is to implement the cost containment measures continuously.

The following table is a high level summary of the 2017/18 MTREF budget (classified per main type of operating expenditure):

Table 5 Summary of operating expenditure by standard classification item –

Description R thousand	Ref 1	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council											
Finance and administration											
Internal audit											
Community and public safety		3 470	3 810	-	10 058	10 000	10 058	10 058	10 671	11 408	12 184
Community and social services		3 237	3 633		1 378	5 000	1 378	1 378	1 462	1 563	1 669
Sport and recreation		232	177		7 053	5 000	7 053	7 053	7 483	7 999	8 543
Public safety									-	-	-
Housing					1 628		1 628	1 628	1 727	1 846	1 971
Health											
Economic and environmental services		11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Planning and development											
Road transport		11 574	16 847		11 092	22 669	11 092	11 092	11 769	12 581	13 436
Environmental protection											

The budgeted allocation for employee related costs for 2017/18 financial year totals R 75 million, which equals 24,9 % of the total operating expenditure. Based on the three-year Salary and Wage Collective Agreement, salary increases have been factored into this budget at a percentage increase of 6.1% for the 2017/18 financial year. An annual increase of 6.5% has been included in the two outer years of the MTREF. The municipality has also prioritised the filling of all vacant and critical posts within 2017/18 financial year hence the increase in employee related costs.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the draft budget.

Provision for depreciation and asset impairment has been informed by the municipality's Asset Management Policy and the recent audited financial statements, hence the increase in depreciation. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget

appropriations in this regard total R66 million for the 2017/18 financial and equates to 21.9 % of the total operating expenditure.

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the expenditure provisions in line with current year expenditure and previous year audit outcomes. Bulk purchases constitute 25.5 % of the total operating expenditure. The municipality needs to implement a comprehensive activity based costing in the relationship between electricity purchases and the corresponding revenue receivable from the services rendered.

The municipality is currently constrained with capacity and skills issues in various departments hence the use of service providers to enhance business process flows. The municipality will be engaging on a revenue enhancement strategy, shared internal audit, security services and support for the preparation of the annual financial statements hence the use of consultants to assist with the processes.

The provision for debt impairment is budgeted for at R10.8 million in 2017/18 financial year and constitutes 3.3 % of the total operating expenditure. This was determined based on an estimated collection rate of 70 % and the Debt Write-off Policy of the municipality. While this expenditure is a non-cash item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Figure 2 Main operational expenditure categories for the 2017/18 financial year-

1.3.1 Free Basic Services: Indigent Support

The indigent support assists households that are poor or face other circumstances that limit their ability to pay for municipal services. To receive these free basic services, the households are required to register in terms of the municipality's indigent policy in respect to the electricity and refuse removal services. The municipality will have an ongoing indigent registration programme and data cleansing will be conducted as part of the revenue enhancement strategy so as to provide for the indigent households, this process is being reviewed annually. Detail relating to free services, cost of free basic services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table A10 (Basic Service Delivery Measurement) and supporting table SA9.

The cost of the indigent support to the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

1.4 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 6 2017/18 Medium-term capital budget per vote-

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council											
Finance and administration											
Internal audit											
Community and public safety		3 470	3 810	-	10 058	10 000	10 058	10 058	10 671	11 408	12 184
Community and social services		3 237	3 633		1 378	5 000	1 378	1 378	1 462	1 563	1 669
Sport and recreation		232	177		7 053	5 000	7 053	7 053	7 483	7 999	8 543
Public safety									-	-	-
Housing					1 628		1 628	1 628	1 727	1 846	1 971
Health											
Economic and environmental services		11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Planning and development											
Road transport		11 574	16 847		11 092	22 669	11 092	11 092	11 769	12 581	13 436
Environmental protection											
Trading services		-	-	-	11 219	9 000	11 219	11 219	11 903	11 025	20 534
Energy sources					11 219	9 000	11 219	11 219	11 903	11 025	20 534
Water management											
Waste water management											
Waste management											
Other											
Total Capital Expenditure - Functional	3	15 044	20 657	-	32 369	41 669	32 369	32 369	34 344	35 014	46 154

For 2017/18 an amount of R 34 344 million has been appropriated for the development of infrastructure.

1.5 Annual Budget Tables – IYM Municipality

The following pages present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2017/18 budget and MTREF as tabled before Council. Each table is accompanied by *explanatory notes*.

Table 7 MBRR Table A1 - Budget Summary-

Description R thousands	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance										
Property rates	23 765	24 835	–	26 366	41 000	26 366	26 366	43 501	46 068	48 739
Service charges	126 803	126 697	–	167 820	168 547	167 820	167 820	177 127	187 578	198 457
Investment revenue	–	–	–	109	109	109	109	118	125	132
Transfers recognised - operational	61 588	70 554	–	52 379	53 354	52 379	52 379	54 380	57 641	70 768
Other own revenue	17 656	19 825	–	23 929	24 884	23 929	23 929	30 783	29 740	31 464
Total Revenue (excluding capital transfers and contributions)	229 812	241 911	–	270 603	287 893	270 603	270 603	305 909	321 151	349 561
Employee costs	63 984	67 379	–	70 656	73 557	70 656	73 557	75 000	80 175	85 627
Remuneration of councillors	6 236	6 521	–	8 343	8 343	8 343	8 343	7 150	7 643	8 163
Depreciation & asset impairment	59 213	61 252	–	62 644	62 644	62 644	62 644	66 466	71 052	75 883
Finance charges	1 965	2 125	–	2 443	2 443	2 443	2 443	2 592	2 770	2 959
Materials and bulk purchases	72 043	73 965	–	77 140	77 140	77 140	77 140	81 846	87 493	93 442
Transfers and grants	–	–	–	–	2 225	–	–	2 361	2 524	2 695
Other expenditure	13 556	16 903	–	58 965	67 821	56 740	70 047	66 513	71 102	75 937
Total Expenditure	216 997	228 145	–	280 191	294 173	277 965	294 174	301 926	322 759	344 707
Surplus/(Deficit)	12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	3 983	(1 608)	4 855
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–	25 313	29 014	40 154
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Capital expenditure & funds sources										
Capital expenditure	15 044	20 657	–	32 369	41 669	32 369	32 369	34 344	35 014	46 154
Transfers recognised - capital	15 044	20 657	–	32 369	36 669	32 369	32 369	25 313	29 014	40 154
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	9 031	6 000	6 000
Total sources of capital funds	15 044	20 657	–	32 369	36 669	32 369	32 369	34 344	35 014	46 154
Financial position										
Total current assets	30 810	26 532	–	26 005	–	26 005	26 005	27 591	29 495	31 500
Total non current assets	692 114	724 202	–	622 413	–	622 413	622 413	660 381	705 947	753 951
Total current liabilities	74 542	165 617	–	178 582	–	178 582	178 582	189 476	202 549	216 323
Total non current liabilities	65 958	39 088	–	62 975	–	–	62 975	66 816	71 427	76 284
Community wealth/Equity	582 425	546 029	–	406 861	–	469 836	406 861	431 680	461 465	492 845
Cash flows										
Net cash from (used) operating	(11 345)	1 084	–	138 562	–	138 562	138 562	36 552	43 562	63 007

May 2017

Net cash from (used) investing	(14 534)	–	–	(88 236)	–	(88 236)	(88 236)	(34 344)	(36 713)	(39 210)
Net cash from (used) financing	(699)	(429)	–	(1 036)	–	(1 036)	(1 036)	–	–	–
Cash/cash equivalents at the year end	25 633	26 287	–	53 508	–	53 508	53 508	3 008	9 857	33 654
Cash backing/surplus reconciliation										
Cash and investments available	5 213	2 985	–	3 151	–	3 151	3 151	3 343	3 574	3 817
Application of cash and investments	29 632	45 773	–	59 059	–	59 059	59 059	60 997	65 205	69 639
Balance - surplus (shortfall)	(24 420)	(42 788)	–	(55 908)	–	(55 908)	(55 908)	(57 654)	(61 631)	(65 822)
Asset management										
Asset register summary (WDV)	10 144	161 131	–	134 385	–	134 385	142 582	142 582	152 421	162 785
Depreciation	–	–	–	–	–	–	66 466	66 466	69 992	73 729
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	–	–	–	–	–	–	20 300	20 300	21 518	22 809

Explanatory notes to MBRR Table A1 - Budget Summary

- Table A1 is a budget summary and provides a concise overview of the municipality budget from all of the major financial perspectives (operating, capital, financial position, cash flow, and MFMA funding compliance).
- The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminate basic service delivery backlogs.
- Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - The operating deficit (after Total Expenditure) is negative over the MTREF increasing into the outer years.
 - Capital expenditure is balanced by capital funding sources, of which
 - Transfers recognised is reflected on the Financial Performance Budget;
 - Internally generated funds are financed from accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing activities on the Cash Flow Budget.
- The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. This places the municipality in a very vulnerable financial position, as the collection rate of the revenue from water and sanitation services is very low and needs to be enhanced.

Even though Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of providing basic services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs though not at a larger scale as it is grant dependent. The municipality has to ensure that it improves the billing to ensure improved collection rates.

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Revenue By Source											
Property rates	2	23 765	24 835	–	26 366	41 000	26 366	26 366	43 501	46 068	48 739
Service charges - electricity revenue	2	92 127	101 376	–	130 056	130 056	130 056	130 056	141 241	149 574	158 249
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	14 765	15 835	–	22 325	22 325	22 325	22 325	24 246	25 676	27 165
Service charges - other		19 911	9 486		15 439	16 165	15 439	15 439	11 641	12 328	13 043
Rental of facilities and equipment					3 051	2 076	3 051	3 051	2 254	2 387	2 526
Interest earned - external investments					109	109	109	109	118	125	132
Interest earned - outstanding debtors					8 570	8 570	8 570	8 570	9 307	9 856	10 428
Dividends received						–			1 059	1 122	1 187
Fines, penalties and forfeits		135	145		616	616	616	616	669	709	750
Licences and permits					2 739	4 669	2 739	2 739	5 071	5 370	5 681
Agency services						–					
Transfers and subsidies		61 588	70 554		52 379	53 354	52 379	52 379	54 380	57 641	70 768
Other revenue	2	17 521	19 680	–	8 952	8 952	8 952	8 952	9 722	10 296	10 893
Gains on disposal of PPE									2 700	–	–
Total Revenue (excluding capital transfers and contributions)		229 812	241 911	–	270 603	287 893	270 603	270 603	305 909	321 151	349 561
Expenditure By Type											
Employee related costs	2	63 984	67 379	–	70 656	73 557	70 656	73 557	75 000	80 175	85 627
Remuneration of councillors		6 236	6 521		8 343	8 343	8 343	8 343	7 150	7 643	8 163
Debt impairment	3				10 851	10 851	10 851	10 851	11 513	12 307	13 144
Depreciation & asset impairment	2	59 213	61 252	–	62 644	62 644	62 644	62 644	66 466	71 052	75 883
Finance charges		1 965	2 125		2 443	2 443	2 443	2 443	2 592	2 770	2 959
Bulk purchases	2	69 521	71 213	–	73 200	73 200	73 200	73 200	77 665	83 024	88 670
Other materials	8	2 521	2 752		3 940	3 940	3 940	3 940	4 180	4 469	4 773
Contracted services		–	–	–	5 726	9 726	5 726	9 726	7 000	7 483	7 992
Transfers and subsidies		–	–	–	–	2 225	–	–	2 361	2 524	2 695
Other expenditure	4, 5	13 556	16 903	–	40 163	47 244	40 163	47 244	48 000	51 312	54 801
Loss on disposal of PPE					2 225			2 225			
Total Expenditure		216 997	228 145	–	280 191	294 173	277 965	294 174	301 926	322 759	344 707
Surplus/(Deficit)		12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	3 983	(1 608)	4 855
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									25 313	29 014	40 154

Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406
Taxation										
Surplus/(Deficit) after taxation		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406
Share of surplus/ (deficit) of associate	7									
Surplus/(Deficit) for the year		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R301 926 million in 2017/18 and escalates to R 322 759 million by 2019/20. This Revenue to be generated from Property Rates, Electricity, and Refuse Removal. It remains relatively constant over the medium-term, this income stream is the revenue base of the municipality that must improve moving into the future.
2. Transfers recognised – operating, includes the local government equitable share and other operating grants from national and provincial government. These grants form 26.3 % of the total revenue base of the municipality therefore an indication that the municipality has to focus on the billing and collection of own revenue to have a better cash flow position.
3. The following graph illustrates the major revenue items per type.
4. Employee related costs are the major cost driver for the municipality at 27.2% of the total operating expenditure budget. These costs have increased significantly over the years due to the filling of vacancies that existed in the municipality and also annual increase in line with the collective agreement of the bargaining council. The water and sanitation take over has also influenced this cost as employees that were in local municipalities have been transferred to the district municipality and are in a process of being integrated to the municipality.

- The increase was influenced by the following expenditure items:

- ✓ Employee related costs and Remuneration of councillors by 27.2%;
- ✓ Depreciation & asset impairment by 25,8%; and
- ✓ Electricity bulk purchases by 25.7%.

- The following expenditure items have however decreased: -

✓ Contracted services by 2.3%; and

Other Expenditure by 13%.

Table 12 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source-

Vote Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure - Vote Multi-year expenditure to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	177	-	7 053	7 053	7 053	-	7 483	7 999	8 543
Vote 7 - TECHNICAL SERVICES		-	20 480	-	25 317	25 317	25 317	-	26 861	27 015	37 611
Vote 8 - IPED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
Single-year expenditure to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 8 - IPED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-

Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council											
Finance and administration											
Internal audit											
Community and public safety		3 470	3 810	-	10 058	10 000	10 058	10 058	10 671	11 408	12 184
Community and social services		3 237	3 633		1 378	5 000	1 378	1 378	1 462	1 563	1 669
Sport and recreation		232	177		7 053	5 000	7 053	7 053	7 483	7 999	8 543
Public safety									-	-	-
Housing					1 628		1 628	1 628	1 727	1 846	1 971
Health											
Economic and environmental services		11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Planning and development											
Road transport		11 574	16 847		11 092	22 669	11 092	11 092	11 769	12 581	13 436
Environmental protection											
Trading services		-	-	-	11 219	9 000	11 219	11 219	11 903	11 025	20 534
Energy sources					11 219	9 000	11 219	11 219	11 903	11 025	20 534
Water management											
Waste water management											
Waste management											
Other											
Total Capital Expenditure - Functional	3	15 044	20 657	-	32 369	41 669	32 369	32 369	34 344	35 014	46 154
Funded by:											
National Government		15 044	20 657		27 369	31 669	27 369	27 369	25 313	29 014	40 154
Provincial Government											
District Municipality					5 000	5 000	5 000	5 000	-	-	-
Other transfers and grants											
Transfers recognised - capital	4	15 044	20 657	-	32 369	36 669	32 369	32 369	25 313	29 014	40 154
Public contributions & donations	5										
Borrowing	6										
Internally generated funds									9 031	6 000	6 000
Total Capital Funding	7	15 044	20 657	-	32 369	36 669	32 369	32 369	34 344	35 014	46 154

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework
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R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE		-	-	-	-	-	-	-	-	-	-
DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	177	-	7 053	7 053	7 053	-	7 483	7 999	8 543
Vote 7 - TECHNICAL SERVICES		-	20 480	-	25 317	25 317	25 317	-	26 861	27 015	37 611
Vote 8 - IPED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
Single-year expenditure to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE		-	-	-	-	-	-	-	-	-	-
DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 8 - IPED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council											
Finance and administration											
Internal audit											
Community and public safety		3 470	3 810	-	10 058	-	10 058	10 058	10 671	11 408	12 184
Community and social services		3 237	3 633		1 378		1 378	1 378	1 462	1 563	1 669

Sport and recreation		232	177		7 053		7 053	7 053	7 483	7 999	8 543
Public safety									--	--	--
Housing					1 628		1 628	1 628	1 727	1 846	1 971
Health											
Economic and environmental services		11 574	16 847	-	11 092	-	11 092	11 092	11 769	12 581	13 436
Planning and development											
Road transport		11 574	16 847		11 092		11 092	11 092	11 769	12 581	13 436
Environmental protection											
Trading services		-	-	-	11 219	-	11 219	11 219	11 903	11 025	20 534
Energy sources					11 219		11 219	11 219	11 903	11 025	20 534
Water management											
Waste water management											
Waste management											
Other											
Total Capital Expenditure - Functional	3	15 044	20 657	-	32 369	-	32 369	32 369	34 344	35 014	46 154
Funded by:											
National Government		15 044	20 657		27 369		27 369	27 369	25 313	29 014	40 154
Provincial Government											
District Municipality					5 000		5 000	5 000	-	-	-
Other transfers and grants											
Transfers recognised - capital	4	15 044	20 657	-	32 369	-	32 369	32 369	25 313	29 014	40 154
Public contributions & donations	5										
Borrowing	6										
Internally generated funds									9 031	6 000	6 000
Total Capital Funding	7	15 044	20 657	-	32 369	-	32 369	32 369	34 344	35 014	46 154

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programmes in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2017/18 34.3 million has been allocated. This allocation increase to R35 million in 2018/19 and to R46.1 million in 2019/20.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles, furniture and office equipment, specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be

reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

1.5.1 Table 13 MBRR Table A6 - Budgeted Financial Position-
EC131 Inxuba Yethemba - Table A6 Budgeted
Financial Position

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
ASSETS											
Current assets											
Cash		5 213	7 521		3 151		3 151	3 151	3 343	3 574	3 817
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	18 033	7 891	–	8 639	–	8 639	8 639	9 166	9 798	10 465
Other debtors		378	3 817		4 196		4 196	4 196	4 452	4 759	5 082
Current portion of long-term receivables		6 326	6 591		9 182		9 182	9 182	9 742	10 414	11 122
Inventory	2	861	712		837		837	837	888	950	1 014
Total current assets		30 810	26 532	–	26 005	–	26 005	26 005	27 591	29 495	31 500
Non current assets											
Long-term receivables											
Investments											
Investment property		32 889	32 889		45 444		45 444	45 444	48 216	51 543	55 048
Investment in Associate											
Property, plant and equipment	3	654 276	686 364	–	571 547	–	571 547	571 547	606 411	648 254	692 335
Agricultural											
Biological											
Intangible		225	225								
Other non-current assets		4 724	4 724		5 422		5 422	5 422	5 753	6 150	6 568
Total non current assets		692 114	724 202	–	622 413	–	622 413	622 413	660 381	705 947	753 951
TOTAL ASSETS		722 925	750 734	–	648 418	–	648 418	648 418	972	442	452
LIABILITIES											
Current liabilities											
Bank overdraft	1		4 537								
Borrowing	4	–	–	–	–	–	–	–	–	–	–
Consumer deposits		4 113	4 248		5 420		5 420	5 420	5 750	6 147	6 565
Trade and other payables	4	53 978	54 609	–	66 401	–	66 401	66 401	70 452	75 313	80 434
Provisions		16 450	102 224		106 761		106 761	106 761	113 273	121 089	129 323
Total current liabilities		74 542	165 617	–	178 582	–	178 582	178 582	189 476	202 549	216 323
Non current liabilities											
Borrowing		1 182	482	–	–	–	–	–	–	–	–

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understand ability by council and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets Less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table 6 is supported by an extensive table of notes in supporting table SA3 providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Non-current provisions;
 - Changes in net assets; and
 - Reserves.
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for debt impairment. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position for the MTREF.

Table 14 MBRR Table A7 - Budgeted Cash Flow Statement –

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		22 397	30 288		25 379		25 379	25 379	30 451	32 247	34 118
Service charges		127 948	91 799		92 612		92 612	92 612	123 989	131 305	920
Other revenue		72 104	7 249		6 784		6 784	6 784	17 515	18 549	19 625
Government - operating	1	47 718	63 447		68 597		68 597	68 597	54 380	57 641	70 768
Government - capital	1	12 600	27 193		19 374		19 374	19 374	25 313	29 014	40 154
Interest		7 027	9 083		6 784		6 784	6 784	6 633	7 024	7 432
Dividends									-	-	-
Payments											
Suppliers and employees		(268 682)	(226 512)		(77 545)		(77 545)	(77 545)	(212 426)	(227 083)	(242 525)
Finance charges		(1 287)	(1 462)		(1 287)		(1 287)	(1 287)	(2 514)	(2 687)	(2 870)
Transfers and Grants	1	(31 170)			(2 136)		(2 136)	(2 136)	(6 790)	(2 448)	(2 615)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(11 345)	1 084	-	138 562	-	138 562	138 562	36 552	43 562	63 007
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(14 534)			(88 236)		(88 236)	(88 236)	(34 344)	(36 713)	(39 210)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(14 534)	-	-	(88 236)	-	(88 236)	(88 236)	(34 344)	(36 713)	(39 210)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans					(482)		(482)	(482)	-	-	-
Borrowing long term/refinancing					(773)		(773)	(773)	-	-	-
Increase (decrease) in consumer deposits					220		220	220	-	-	-
Payments											
Repayment of borrowing		(699)	(429)						-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(699)	(429)	-	(1 036)	-	(1 036)	(1 036)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(26 578)	655	-	49 290	-	49 290	49 290	2 208	6 848	23 797
Cash/cash equivalents at the year begin:	2	52 210	25 633		4 218		4 218	4 218	800	3 008	9 857
Cash/cash equivalents at the year end:	2	25 633	26 287	-	53 508	-	53 508	53 508	3 008	9 857	33 654

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels of the municipality decline over the years 2017/18 to 2019/20 due to the decline in conditional grant allocations received by the municipality and increased operating expenditure. In 2017/18 budget year there is a decline in the cash levels responding to the increased operating expenditure budget and a decline in conditional grant allocations of the municipality. Further the municipality needs to take into consideration a realistic collection rate as this has implications on the funding of the budget.

ANNEXURE A



IYM APPROVED RENTAL TARIFFS FOR 2017/18

CATEGORY	2016/17 AMOUNTS	2017/18 PERCENTAGE	2017/18 AMOUNT	2017/18 INCREASE AMOUNT
PROPERTY RATE	Based on Property value	10%		
REFUSE REMOVAL				
Domestic	120	8.5%	130	10
Businesses	166	8.5%	180	14
Government Dept	584	8.5%	634	50
RENTAL OF FACILITIES				
CAWOOD STREET				
Batchelor Flat	924	55%	1432	508
One bedroom flat	1 102	55%	1 708	606

May 2017

SPRING STREET				
Batchelor flat	924	55%	1 432	508
One bedroom flat	1 102	55%	1 708	606
RHENOSTER BERG				
Batchelor flat	924	55%	1 432	508
One bedroom flat	1 102	55%	1 708	606
Two bedroom flat	1 324	60%	2 119	795
DRIEFONTEIN				
Batchelor flat	924	55%	1 432	508
One bedroom flat	1 102	55%	1 708	606
Two bedroom flat	1 324	60%	2 119	795
IPED				
CRADOCK SPA				
Chalets				
In season No12,13,14,15 Per Day	790	15%	908	118
Per week	4 533	15%	5 213	680
Per month	15 110	15%	17 376	2 266
Chalets				
In season No16,17 Per Day	1 039	15%	1 195	156
Per week	6 422	15%	7 385	963
Per month	21 437	15%	24 652	3 215
Sundry Tariffs				
Extra Bed	140	15%	162	22
VUSUBUNTU				
Per night	460	15%	603	143
RENTAL				
HALLS				
Auction,Bazaars, Fund Raising & Disco"s	2 001	10%	2 201	200
Bar	804	10%	885	81
Church Services	255	10%	281	26
Civic Org/Meeting (max. one meeting per month)	37	10%	41	4
Council Chamber	255	10%	281	26
Crockery & cutlery (Price per item)	1	10%	1	1
Meeting display Demos & Educational Function/Service Organ	490		540	

		10%		50
P A System (in hall)	490	10%	540	50
Weddings & Social Functions	1 079	10%	1 187	108
Political Meetings	255	10%	281	26
CRADOCK COMMONAGE				
Day fee (To be used to cover daily expenses)	453	15%	521	68
Koekoos	4 573	15%	5 259	686
Mountain Reedbuck	765	15%	880	115
Fallow deer	1 374	15%	1 580	206
Day fee (to be used to cover daily expenses)	453	15%	521	68
MIDDELBURG COMMONAGE				
Springbuck (Normal Size)	624	15%	718	94
Springbuck (Trophy Animals)	1 834	15%	2 109	275
Blesbuck	1 381	15%	1 589	208
Grey Rhebuck (Trophy Animals Only)	9 141	15%	10 512	1371
Day Fee (Cover daily expenses)	311	15%	357	46
GRAVES				
CRADOCK & MIDDELBURG				
People living inside Municipality Area	1 018	10%	1 120	102
Single grave	1 743	10%	1 917	174
Double grave	1 313	10%	1 444	131
People living outside Municipal Area				
Single grave	1 313	10%	1 444	131
Double grave	2 154	10%	2 369	215
Single grave 2.7 deep	1 664	10%	1 830	166

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RATES				
PROPERTY RATES TARIFFS				
TOWN AREAS		2017/18	2018/19	2019/20
Accommodation Establishments		7%	10%	10%
Business		7%	10%	10%
Public Service Infrastructure	30% of valuation not ratable			
Residential	R15 000 discount on all Residential Properties			
		7%	10%	10%
Learning Institution		7%	10%	10%
State Owned Properties		7%	10%	10%
Religion		7%	10%	10%
Municipality		7%	10%	10%
FARMING AREAS				
Accommodation Establishments		7%	10%	10%
Agricultural (Bona Fide Farming)		7%	10%	10%
Game Farming		7%	10%	10%
Business		7%	10%	10%
Learning Institution		7%	10%	10%
Municipality		7%	10%	10%
Other		7%	10%	10%
Public Service Infrastructure	30% of valuation not ratable	7%	10%	10%
Religion		7%	10%	10%
Residential		7%	10%	10%
State Owned Properties		7%	10%	10%

ANNEXURE A



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Per week	4 533	15%	5 213	680
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Chalets				
In season No16,17 Per Day	1 039	15%	1 195	156
Per week	6 422	15%	7 385	963
Per month	21 437	15%	24 652	3 215
Sundry Tariffs				
Extra Bed	140	15%	162	22
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Per night	460	15%	603	143
RENTAL				
HALLS				
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Meeting display Demos & Educational Function/Service Organ	490	10%	540	50
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People living outside Municipal Area				
Single grave	1 313	10%	1 444	131
Double grave	2 154	10%	2 369	215
Single grave 2.7 deep	1 664	10%	1 830	166

RATES				
PROPERTY RATES TARIFFS				
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Business		7%	10%	10%
Public Service Infrastructure	30% of valuation not ratable			
Residential	R15 000 discount on all Residential Properties			
		7%	10%	10%
Learning Institution		7%	10%	10%
State Owned Properties		7%	10%	10%
Religion		7%	10%	10%
Municipality		7%	10%	10%
FARMING AREAS				
Accommodation Establishments		7%	10%	10%
Agricultural (Bona Fide Farming)		7%	10%	10%
Game Farming		7%	10%	10%
Business		7%	10%	10%
Learning Institution		7%	10%	10%
Municipality		7%	10%	10%
Other		7%	10%	10%
Public Service Infrastructure	30% of valuation not ratable	7%	10%	10%
Religion		7%	10%	10%
Residential		7%	10%	10%
State Owned Properties		7%	10%	10%

INXUBA YETHEMBA LOCAL MUNICIPALITY
BUDGET AND TREASURY DIRECTORATE



QUALITY CERTIFICATION





QUALITY CERTIFICATE



I, Mzwandile S Tantsi, the Municipal Manager of Inxuba Yethemba Municipality, hereby certify that

☐

the monthly budget statement;

☐

quarterly report on the implementation of the budget;



Final Budget 2017/18

For the month of May 2017 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: TANTSI MZIWANDILE

Municipal Manager of Inxuba Yethemba Municipality (EC131)

Signature: 

Date: 12/06/17.

**INXUBA YETHEMBA LOCAL MUNICIPALITY
BUDGET AND TREASURY DIRECTORATE**



MAYORAL SPEECH



MAYOR'S SPEECH FINAL

BUDGET 2017/18

MADAM SPEAKER

MEMBERS OF THE MAYORAL COMMITTEE

MEMBERS OF THE MUNICIPAL COUNCILLORS

MUNICIPAL MANAGER

ALL OFFICIALS OF THE MUNICIPALITY

MEMBERS OF THE COMMUNITY OF INXUBA

YETHEMBA MUNICIPALITY

MOLWENI! GREETINGS!

We are gathered here today to table before Council the FINAL IDP/BUDGET for the year 2017/18

Speaker in terms of Section 24 the Municipal Finance Management Act (MFMA) the Municipality must submit a final budget can be presented and approved by Council; this notion is influenced by the freedom Charter that was adopted in 1955 " The People shall Govern "Previously before democracy in South Africa government was planning for the people, today the people are planning with the Government through consultative meetings as per legislation.

Madam Speaker in compiling this final budget we have followed the process prescribed by legislation and adhered to the guidelines stipulated by the National treasury.

This is important for this collective leadership to be at the forefront of compliance with the Law. Our commitment is consistent with the Oath we took in August 2016 to serve and protect the interests of the community of Inxuba Yethemba.

Speaker allow me to take this opportunity to remind this house that this is our first final budget as the current term of Council started in August after the 2016 Local government elections. It is therefore prudent that as we have gone out to engage our communities in all the wards, that we do not only listen but take into consideration their needs and aspirations.

It is through this that we will be responsive to the electorates thus meeting the objectives of this Council; furthermore, in our engagements we have been honest and helpful to our people as possible to avoid miscommunication especially around the overall budget, proposed tariffs, capital and operating budget for the next financial year.

After a rigorous process of the draft budget submissions and debate we have arrived at the final draft budget submitted to Council for approval after the public Participation the cornerstone of our democracy

As we table this final draft budget we should be mindful of the challenges and the needs of the community,

Some of which due to budgetary limitations we may not fulfil this current year hence our governments approach for multi-year budget.

In total the proposed operating budget is **R308, 4M** and the proposed capital budget is **R32, 3M**

Capital Expenditure

Total operating Revenue for 2017/2018 has increased from **R288, 3M to R308,4M.**

Total Operating Expenditure for 2017/18 has increased from **R294, 1M to R301,9M.**

Total Capital Expenditure has decreased from **R35, 3M to R32, 3M.**

The total approved budget for 2017/18 has a surplus of **R485K**

This Final draft budget proposed today is fully balanced, in the interests of meeting the needs of the people of Inxuba Yethemba Municipality; I propose for adoption.

Speaker in closing it is important to bring to the attention of the meeting that the final budget must be 30 days before the start of the financial year in accordance with Section 24 of the MFMA of 2003

Thank You!!!!!!



Submission to the Executive- Mayor:

Received by:

Print Name: Zephile Raymond Shwari

Municipal Manager of Inxuba Yethemba Municipality (EC131)

Signature: [Signature]

Date: 12. June 2017

INXUBA YETHEMBA LOCAL MUNICIPALITY

BUDGET AND TREASURY DIRECTORATE



A-SCHEDULE

